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NATIONAL ARCHIVES OF INDIA

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NATIONAL ARCHIVES OF INDIA

NATIONAL ARCHIVES OF INDIA

THE FIFTH REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF COMMONS

ON THE

AFFAIRS OF THE EAST INDIA COMPANY

Dated 28th July, 1812.

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EDITED

BY

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VOL. III.

BRITISH ACQUISITIONS IN THE PRESIDENCY OF FORT ST. GEORGE, MADRAS APPENDICES, WILKINS' GLOSSARY & INDEX.

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NATIONAL ARCHIVES OF INDIA

NATIONAL ARCHIVES OF INDIA

Editor's Preface to Third Volume.

It had been my intention to prefix to this third and last volume a sketch of the career of Sir Thomas Munro. In view, however, of the very low rate at which it is hoped that this work may remain on sale, and in view also of the fact that Dr. John Bradshaw has contributed to the "Rulers of India" series an admirable sketch of Sir Thomas' work in the Madras Presidency, I have thought it best to remain content with a simple reference to Dr. Bradshaw's book.

"The Historical Tables concerning the Presidency of Fort St. George" were published as a pamphlet several years ago at Madras, and are the work of a member of the Civil Service at that Presidency.

Mr. William Thackeray so often mentioned in the present volume, was the eldest of six sons of William Makepeace Thackeray, Collector of Sylhet, who died at Hadley, Herts, 1883, aged 64 years. The second of these sons was Richmond Thackeray, of the Bengal Civil Service, *the father* of the Novelist. Richmond died in Calcutta in 1816, aged 35 years. Webb Thackeray, the third son, of the Madras Civil Service, died in 1809, aged 19 years, as he was being carried down ill to Madras. Thomas Thackeray of the Bengal Army, was killed in action in Nepal in 1814, aged 25 years. St. John Thackeray, of the Madras Civil Service, fell in action at the Kittlur Fort, Belgaum District, in 1824, aged 33 years. The last son, Charles, barrister and journalist, died in Calcutta, 1846, aged 22 years.

Before laying down my pen, I will take this opportunity of expressing my gratitude to the Publishers for their pluck and public spirit in placing a trustworthy edition of the *Fifth Report* on sale at a price at which it can be purchased by a student whose power to purchase books is restricted. I myself, for instance, was never before able to enjoy the possession of a copy of my own, and I have therefore been glad to place my free services as Editor at the disposal of the publishers. I will conclude by saying that there are other Reports, for instance the Touchet Report, the republication of which would be a public service, and I hope that some day a public demand will be felt sufficient to induce Messrs. Cambray & Co. to make yet another venture.

WALTER K. FIRMINGER.

CORRIGENDUM.

Vol. II. 14th line from bottom *for* "Pijou" *read* "Pigou."

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ACQUISITIONS OF TERRITORY BY THE BRITISH IN THE PRESIDENCY OF FORT ST. GEORGE.

No. I.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
	Calicut, Factory of	Now merged in the town of Calicut, the capital of the district of Malabar.	Factory only	*Nil*
1616 ...	...	(1.) Factory established by permission of the Zamorin or Raja of Calicut, the ancestor of the present Zamorin (Thornton's Gazetteer).		
1664-65	...	(2.) Establishment expelled by the Dutch (Bruce ii, 158).		
1668-69	...	(3.) Agency re-established (Bruce ii, 224).		
1702 ...	...	(4.) 2nd July—Factory entered in the "Quinque-partite Indenture of Conveyance of the Dead Stock of the two East India Companies."		
1766 ...	...	(5.) Grant of factory and all existing privileges confirmed and ratified by Hyder Ali on his conquest of Malabar, 23rd February (Aitchison, vol. v, p. 127).		
1770 ...	...	(6.) Further ratification by Hyder Ali. Treaty 8th August (Aitchison v, 133).		
1779 ...	...	(7.) English dispossessed by Hyder Ali.		
1782 ...	...	(8.) Reduced by Major Abingdon (Malabar Commission Report, para. 38).		
1784 ...	...	(9.) Treaty dated 11th March. Factory and privileges restored by Tippoo Sultan, Article 9 (Aitchison v, 144).		
1792 ...	...	(10.) Ceded with the rest of Malabar to the Company by Tippoo (Aitchison v, 149). Treaty dated 18th March.		

No. II.

	Pulicat ...	A seaport in the district of Chingleput, 23 miles north of Madras.	Factory only	*Nil*
1621-22	...	(1.) Factory established by permission of the Dutch under the operation of the treaty concluded between King James I and the States General, dated 7th July 1619 (Bruce i, 231).		
1622-23	...	(2.) Factory withdrawn in consequence of the oppressions of the Dutch (Bruce i, 239).		
1781 ...	...	(3.) Fort, Factory, and Dependencies, viz., the island of Irakam[1] and the villages of Vanjivākam, Avarivākam, and Kanavandurai (land revenue, 1,475 pagodas) taken from the Dutch by Lord Macartney, Governor of Madras, 2nd July (Local Records).	Sq. Miles 1,647	Rs. 7,338

[1] The island of Irakam is now attached to the Nellore District.

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No. II—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1785 ...	Pulicat, (*Concluded*)	(4.) July—Restored to Holland under treaty with the States General of 20th May 1784 (Local Records).		
1795 ...	...	(5.) Surrendered to Lord Hobart, the Governor's summons. Capitulation dated 16th July (Local Records).		
1818 ...	...	(6.) 31st March—Restored to Holland agreeably to the Convention of the Allied Powers in 1814 (Local Records).		
1825 ...	...	(7.) 1st June—Restored to Great Britain under the treaty of March 1824 (Local Records).		

No. III.

	Pettipolee ...	Now Nizampatam, a seaport in the district of Kistna.	Factory only	*Nil*
1621-22	...	(1.) Factory established (Bruce i, 232). *N.B.*—This is the first place at which the English commenced to trade on the Eastern Coast of the continent of India. They landed at Pettipolee, August 20th, 1611; sent goods on shore and left two of the supercargoes, picking them up again on the ship's return from Masulipatam, and proceeding across the Bay to Bantam (Narrative of seventh voyage, London East India Company; Captain Antony Hippon in ship *Globe*).		
1653-54	...	(2.) Dissolved (Bruce i, 484).		
1682 ...	...	(3.) Noted as existing, 21st July (Local Records).		
1686 ...	...	(4.) Dissolved again (Bruce ii, 572).		
1697 ...	...	(5.) Re-settled (Bruce ii, 206).		
1702 ...	...	(6.) 2nd July—The factory is entered in the "Quinque-partite Indenture of Conveyance of the Dead Stock of the two East India Companies," but it was probably soon after dissolved, as there is no further mention of it in the Local Records.		
1753 ...	...	(7.) November—Ceded to the French by the Nizam, as part of the Northern Circars.		
1759 ...	...	(8.) 14th May—As part of the Nizampatam Circar bestowed on the English by Salábat Jang, Nizam (Aitchison's Treaties, vol. v). (*Vide* Acq. No. XXXI).		
1765 ...	...	(9.) August 12th—Grant confirmed by the Mogul's farmán.		

No. IV.

	Masulipatam, Factory of	The chief town and port of the Kistna District.	Factory only	*Nil*
1621-22	...	(1.) Factory established (Bruce i, 239). *Note*—The first English vessel that traded at Masulipatam *alias* Metclepatnam arrived there 31st August 1611 [*vide* Note (1) under Pettipolee].		

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No. IV—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1628 ...	Masulipatam—(*Concluded*)	(2.) Removal to Armagon owing to exactions of local Governor, one factor being left behind to collect debts 27th September (Bruce i, 291).		
1632 ...	...	(3.) November.—Factory re-established under the "Golden Phurmaund" of the King of Golconda.		
1689 ...	...	(4.) Factory seized by the local Governor owing to the rupture between Aurangzeb and the Company (Bruce ii, 650).		
1690 ...	...	(5.) Cowle for the factory renewed.—Farmán dated 28th December from Zulfakar Khán, the Mogul General (Local Records).		
1762 ...	...	(6.) The factory of Macilipatnam is entered in the "Quinque-partite Identure of Conveyance of the Dead Stock of the two East India Companies," dated 2nd July.		
1750 ...	...	(7.) Captured by the French under orders of Dupleix, who sent up a force by sea from Pondicherry, month of July (Orme, Book II).		
1753 ...	...	(8.) November—Formally ceded to France by the Nizam with the rest of the Circars (Orme, Book II).		
1759 ...	...	(9.) Retaken from the French by Colonel Forde, 7th April (Orme, Book II).		
1759 ...	...	(10.) 14th May—Bestowed on the English Company as an inám or free gift, together with the whole of the circar of Masulipatam and other territory by the Nizam Salábat Jang (Aitchison's Treaties, vol. v.) (*Vide* Acq. No. XXXI).		
1765 ...	...	(11.) August 12th—Grant confirmed by the Mogul's farmán.		

No. V.

	Armagon, Factory of	A port in the district of Nellore, 66 miles north of Madras.	Fortified Factory only	*Nil*
1625-26	...	(1.) February (Bruce i, 269).—The ground for the factory was obtained from the local Karnam or Kánúngo, Patnaswámula Arumukham Mudali, and named after him (Nellore Manual, pp. 440-41).		
1641 ...	...	(2.) 24 September—Establishment removed to the new station, Madras and the place abandoned altogether (Wilks i, 163).		
1801 ...	...	(3.) 31st July—Ceded with the rest of the Carnatic to the East India Company by His Highness Prince Azim-ul-Daula, Nawáb Subahdar of Arcot (Aitchison's Treaties, vol. v.) (*Vide* Acq. No. XLIII).		

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No. VI.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
	Viravesaram	A small town 8 miles north-west of Narsapúr Port, Godávari District.	Factory only	*Nil*
1634-35	...	(*a.*) Factory established (Bruce i, 326).		
1662-63	...	(*b.*) Withdrawn (Bruce ii, 150).		
1677-78	...	(*c.*) Re-established (Bruce ii, 409).		
1702 ...	...	(*d.*) No longer existing. Not in list of Dead Stock taken this year.		
1768 ...	...	(*e.*) Ceded with Circars (*vide* Acq. No. XXXIV).		

No. VII.

1639 ...	Madraspatam, Original Settlement of	(1.) 1st March—Grant for a station and for the erection of a fort by Srí Ranga Ráyulu (descendant of the Vijayanagar Kings) reigning at Chandragiri, about ninety miles north-west of Madras; obtained for the Company by the local Governor or Naick, Dámarla Venkatá dri (ancestor of the present Raja of Kálahasti, C.S.I) who desired that the station (which was selected "as better calculated for the protection of trade than Armagon") might be styled Chennappa-patnam, after his father Kari Chennappa, which was done; although the Royal grant enjoins the use of the name "Srí Ránga Raya patnam." Mr. Francis Day, one of the Council at Masulipatam, and the head of the factory at Armagon, was the officer who negotiated the affair. The grant covered a space roughly estimated as five miles in length by one mile in breadth (Bruce i, 368; Wilks i, 163; Mill iii, 52).	Sq. Miles 6·74	Rs. 19,879
1645-46	...	(2.) The Hindu State of Chandragiri being subverted about this time (Wilks i, 163) by the Mussulman King of Golconda, the Agent and Council at Fort St. George send a deputation, with a present to Golconda, to obtain a confirmation of their privileges (Bruce i, 415). The same authority (i, 455) under the year 1650-51 speaks of the grant having been obtained; but the formal document was not delivered till 1683 [*vide* (4) *infra*].		
1671-72	...	(3.) Local Records, dated 11th April—It is agreed to pay the King of Golconda 1,200 pagodas (4,800 rupees) per annum, as rent for the settlement which is to be free from any other imposition for ever; and to pay 11,000 pagodas in full of all demands for the time past.		
1683 ...	...	(4.) Local Records, 12th November—The Golconda farmán formally delivered to Mr. William Gyfford, Governor. *Note*—Golconda fell under the arms of Aurangzeb in 1687, and the rent then became an asset of the Mogul Empire.		

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No. VII—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1702 ...	Madraspatam—*(Concluded)*	(5.) 2nd July—Described in the list of the Dead Stock of the two East India Companies, as "Fort St. George, with the castle and fortifications, and territory thereto belonging: upon which a large city is built, consisting of—houses, which are held of and pay rent to the said Governor and Company, together with the said city and its dependencies."		
1746 ...	...	(6.) September 10th—Surrendered to the French arms under Labourdonnais. Ransom fixed by him at 11 lakhs of pagodas (44 lakhs of rupees or 440,000 pounds sterling); but the stipulation disregarded by Dupleix (Orme).		
1749 ...	...	(7.) August 15th—Delivered up by the French under the operation of the treaty of Aix la Chapelle, dated October 7th, 1748 (Orme).		
1752 ...	...	(8.) Local Records, 31st August—Mahomed Ali (Wallajah), Nawáb of Arcot, remits by farmán the 1,200 pagodas (4,800 rupees) per annum, the rent heretofore paid for the settlement [*vide* Note (3) *supra*].		
1765 ...	...	(9.) August 12th—Possession confirmed by a farmán from the Mogul by way of inám or free gift.		
		No. VIII.		
	Madakara ...	Island on the north side of the Billiapatam river, north of Cannanore; is now a part of the Cherakal Taluk.	Acres s. gr. 1	Rs. 1,120
1669-70	...	(1.) Obtained from the Raja, *i.e.*, of Cherakal, probably as a trading post on rent.		
1736 ...	...	(2.) March—Permission granted by the Raja for the erection of a fort.		
1749 ...	...	(3.) May—The island formally ceded by the Raja as a British possession (Malabar Commission Report, para. 9).		
1762 ...	...	(4.) August—Fort blown up and island given back to the Vice-Regent of Cherakal.[2]		
1792 ...	...	(5.) 18th March—Ceded by Tippoo with the rest of Malabar and other territory (*vide* Acq. No. XXXVIII).		
		No. IX.		
	Madapollam, Factory of	Makes one village with Narsapúr of the Godávari District, 45 miles north of Masulipatam, 6 miles from mouth of the Vasishta branch of the Godávari, and on its right bank.	Factory only	*Nil*

[2] After the fall of Pondicherry and Mahé in 1761, this post which had up to that time been useful in protecting the English Company's trade, and in retarding that of the French Company, was abandoned as no longer of use.

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No. IX—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1679 ...	Madapollam—(*Concluded*)	(1.) December—Factory established (Bruce ii, 439).		
1688 ...	...	(2.) August—Withdrawn (Bruce ii, 654).		
1698 ...	...	(3.) Resettled under orders of Court of Directors.		
1702 ...	...	(4.) Entered in the Dead Stock of the two uniting Companies.		
1757 ...	...	(5.) Captured by the French under Bussy.		
1759 ...	...	(6.) 14th May—Part of the territory ceded by Nizam's Treaty with Colonel Forde (*vide* Acq. No. XXXI).		
1765 ...	...	(7.) August 12th—Grant confirmed by the Mogul's farmán.		
		No. X.		
	Porto-Novo *alias* Farangipet.	A seaport in the district of South Arcot...	Sq. Miles 0 78	Rs. 36
1681-82	...	(1.) Local Records, dated 12th January—Cowle for making a settlement obtained from Haraji Raja, the Subahdar of Gingee, and the Deputy in the Carnatic of Sambaji, who had recently succeeded his father, Sivaji, as head of the Mahratta dynasty.		
1702 ...	...	(2.) July 2nd—Factory entered in the "Quinque-partite Indenture of the Conveyance of the Dead Stock of the two East India Companies."		
1758 ...	...	(3.) Fell into the hands of the French under Lally, with Fort St. David and Cuddalore.		
1760 ...	...	(4.) French driven out by Colonel Coote after the defeat of Lally at Wandiwash.		
1782 ...	...	(5.) Taken by the French under Bussy (Wilks).		
1785 ...	...	(6.) 1st February—Restored to England under treaty of Versailles, dated 3rd September 1783.		
		No. XI.		
	Cuddalore, Factory of	A seaport in South Arcot, and the chief town of that district.	1	3,643
1682 ...	...	(1.) Factory established (Local Records, 11th May 1682).		
1683 ...	...	(2.) Business commenced (Local Records, 19th March 1683).		
1692 ...	...	(3.) Ordered by the Court of Directors to be withdrawn, along with Conimere (q. v.) [3] in consequence of the grant of Tegnapatam (q. v.) [4] by Rám Raja (Bruce iii, 111).		
1702 ...	...	(4.) July 2nd—Mentioned as existing in the "Quinque-partite Indenture of Conveyance of the Dead Stock of the two East India Companies."		

[3] *Vide* Acq. No. XIV.

[4] *Vide* Acq. No. XV.

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No. XI—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1758 ...	Cuddalore—(*Concluded*)	(5.) Surrendered to Lally, 4th May (Orme).		
1760 ...	...	(6.) April—Retaken by detachment under Assaf Beg, sent by Coote after his victory at Wandiwash (Orme).		
1782 ...	...	(7.) April 8th—Capitulated to the French, assisted by the Mysoreans (Wilks).		
1785 ...	...	(8.) 1st February—Restored to England by France under the treaty of Versailles, dated 3rd September 1783.		

No. XII.

	Vizagapatam, Fortified Factory of	A seaport, capital of district of that name.	Fortified Factory only	*Nil*
1683 ...		(1.) Supposed date of establishing settlement (being the first mention of it). The date is not given by Bruce, nor in the Local Records which go back to 1670 only. If the date is correct, the grant must have issued from the King of Golconda or his local officers.		
1689 ...	...	(2.) September 13th—Factory seized and the English officers put to the sword by the Mogul's orders, owing to the rupture between Aurangzeb and the Company in that year.		
1690 ...	...	(3.) 28th December—Kaul for the factory renewed by Zulfakar Khán, the Mogul General in the Deccan.		
1692 ...	...	(4.) April—Factory allowed to be fortified by the same authority.		
1702 ...	...	(5.) Entered in the Dead Stock account taken on the union of the two East India Companies. It is there described as "the Fort and Factory at Vizagapatam."		
1716 ...	...	(6.) Farmán from the Emperor Farok-sir confirming the possession of the settlement (Local Records).		
1757 ...	...	(7.) 25th June—Capture by the French under Bussy (Orme).		
1758 ...	...	(8.) 12th September—Presented to the English by the Raja of Vizianagram after capturing it from the French garrison (Orme).		
1765 ...	...	(9.) August 12th—Grant confirmed by the Mogul's farmán.		

No. XIII.

	Tellicherry	Town and seaport in Malabar ...	Fortified Factory only	*Nil*
1683-84		(1.) Factory established under a Chief and Factors by the President of Surat (Bruce ii, 511); being the first Pepper settlement on the Malabar Coast.		
1688-89	...	(2.) Factory strengthened (Bruce ii, 616).		
1702 ...	...	(3.) Entered in the Dead Stock list of two East India Companies as the "Fort of Tellicherry."		

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No. XIII—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1708 ...	Tellicherry—(*Concluded*)	(4.) Formal grant obtained for the Fort from the Cherakal Raja (Malabar Commission Report, para. 9).	Sq. Miles	Rs.
1719 ...	...	(5.) Limits of settlement extended on south side after a successful war with the Coringotte Nair (*idem*).	1½	1,490
1776 ...	...	(6.) The settlement reduced from a Chiefship to a Residency.		
1780 ...	...	(7.) Besieged by Sirdar Khán, Hyder's Faujdar, with the Cherakal Raja.		
1782 ...	...	(8.) Successful sortie under Major Abingdon, and the siege raised (Malabar Commission Report, para. 30).		
1784 ...	...	(9.) The Chiefship re-established.		
1794 ...	...	(10.) Chiefship abolished, and the settlement placed directly under the Supervisor of Malabar.		

No. XIV.

	Conimere *alias* Kunimédu	On the coast, South Arcot District, 10 miles north of Pondicherry.	Factory only	*Nil*
1683 ...		(1.) Factory established (Bruce ii, 519).		
1668 ...	...	(2.) Farmán for a fortified settlement and liberty of trade, obtained on a present of 800 pagodas or Rupees 3,200, from Rám Raja, who, on the assassination of his elder brother Sambají (Sivají's successor) by Aurangzeb, and the simultaneous captivity of Sahoji, Sambaji's son, had been recognised as head of the Mahratta dynasty by its subjects (Bruce ii, 652).		
1691 ...	...	(3.) Withdrawn by order of the Court of Directors, on the purchase of Tegnapatam (Fort St. David), (Bruce iii, 111). (*Vide* Acq. No. XV).		
1801 ...	...	(4.) Ceded with the rest of the Subah of Arcot to the Company by treaty with Azim-ul-Daula, Nawab Subahdar of the Carnatic, 31st July (Aitchison, vol. v. 248). (*Vide* Acq. No. XLIII).		

No. XV.

	Tegnapatam	(*Alias* Fort St. David), sometimes written Thevanapatnam, Devenapatnam, Devanàmpatnam, Devipatnam, now included in Cuddalore, the chief town of the South Arcot District.	Sq. Miles 10	Rs. 11,130
1690 ...	...	(1.) September 1st—The grant of land for this settlement was purchased for 120,000 chakrams = 8,000 pagodas = 32,000 rupees from Rám Raja, who, on the assassination of his elder brother Sambaji (Sivají's successor) by Aurungzeb, and the simultaneous captivity of Sahojí, Sambají's son, had been recognised as the head of the Mahratta dynasty by its subjects (Local Records).		

NATIONAL ARCHIVES OF INDIA

No. XV—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1702 ...	Tegnapatam—(*Concluded*)	(2.) July 2nd—Mentioned in the "Quinque-partite Indenture of Conveyance of the Dead Stock of the two East India Companies" as "all that fort called Fort St. David (being a strong fort and factory) and about three miles compass of the circumjacent country, upon which several small towns or villages are erected."		
1758 ...	...	(3.) June 2nd—Surrendered to the French under Lally, who at once razed all the fortifications to the ground (Orme). It was afterwards included in Cuddalore (q. v.)[5] and its dependencies, instead of being shown under a separate head.		

No. XVI.

			Sq. Miles	Rs.
1693 ...	The villages of Tondiyárpet, Purasavákam and Egmore	Parwána from Asad Khán Aurangzeb's Grand Vizier, granting the English the three towns, now included in the city of Madras, of Tondiyárpet, Purasavákam, and Egmore properly Elambúr, 10th February (Local Records).	8·8	20,861
1746 ...	...	(2.) September 10th—Surrendered, as part of the city of Madras, to the French arms under Labourdonnais. Ransom fixed by him at 11 lakhs of pagodas (44 lakhs of rupees or 440,000 pounds sterling); but the stipulation disregarded by Dupleix (Orme).	8·8	20,861
1749 ...	...	(3.) August 15th—Delivered up, as part of the city of Madras, by the French under the operation of the treaty of Aix la Chapelle, dated October 7th, 1748 (Orme).		
1765 ...	...	(4.) August 12th—Original grant confirmed by a farmán from the Mogul.		

No. XVII.

	Anjengo	A small seaport on the Travancore Coast 78 miles N.-N.-W. of Cape Comorin; now attached to the Malabar Collectorate.	½	891
1694-95	...	(1.) Settlement formed by grant of the Queen of Attinga, a Princess under the sovereignty of Travancore (Bruce iii, 165) on payment of ground-rent.		
1695-96	...	(2.) Fort built (Bruce iii, 195).		
1702 ...	...	(3.) Fort entered in the "Quinque-partite Indenture of Conveyance of the Dead Stock of the two East India Companies," dated 2nd July.		

[5] *Vide* Acq. No. XI.

NATIONAL ARCHIVES OF INDIA

No. XVIII.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1708 ...	The villages of Vyásarpádi and Nungambákam	(1.) September 25th—Parwána from Dawúd Khán, Nawab or Faujdar of the Carnatic portion of the Golconda Subah, granting to the English the towns of Vyásarpádi and Nungambákam, now included in the city of Madras (Local Records).	Sq. Miles 3·2	Rs. 5,868
1713 ...	...	(2.) October—The towns mentioned under (1) resumed by Nawáb Sádat ulla Khán (Local Records).	3·2	5,868
1716 ...	...	(3.) January 5th—Farmán from the Emperor Faroksir, reciting the usurpation mentioned under (2) and cancelling it with confirmation of the grant (Local Records).		
1746 ...	...	(4.) September 10th—Surrendered, as part of the city of Madras, to the French arms under Labourdonnais.		
1749 ...	...	(5.) August 15th—Delivered up, as part of the city of Madras, by the French under the operation of the treaty of Aix la Chapelle, dated 7th October 1748 (Orme).		
1765 ...	...	(6.) Old grants confirmed by farmán of the Mogul.		

No. XIX.

	Tiruvattúr, Sattangádu, and Kattiwákam	The last name is called by the English "Ennore." These three villages lie to the north of the city of Madras, in the Saidapet Taluk of the Chingleput District.	6½	2,444
1708 ...	...	(1.) September 25th—Parwána from Dawúd Khán, Nawáb and Faujdar of the Carnatic portion of the Golconda Subah (Local Records).		
1713 ...	...	(2) Resumed by Náwáb Sádat ulla Khán (Local Records).		
1716 ...	...	(3.) January 5th—Farmán from the Emperor Faroksir, reciting the usurpation just mentioned, and cancelling it, with confirmation of grant.		
1765 ...	...	(4.) August 12th—Confirmed again by the general farmán of the Mogul.		

No. XX.

	Island of Chetwai	A strip of land on the sea coast of the Malabar District insulated by the estuaries of Chetwai and Kodangalur (Cranganore), 50 miles north of Cochin. It is now part of the Ponani Taluk.	40	88,826
1715 ...	...	Permission granted by the Zamorin to the English to build a warehouse here.		
1717 ...	...	Seized from the Zamorin by the Dutch who built a fort here (Malabar Commissioner's Report, paragraph 24).		

NATIONAL ARCHIVES OF INDIA

No. XX—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1776 ...	Island of Chetwai.—	Conquered by Hyder Ali from the Dutch (*ibid*).		
1790 ...	(*Concluded*)	Taken by Lieutenant-Colonel Hartley and leased to the Cochin Raja for Rupees 40,000 per annum. The lease is dated 26th November 1790. It was renewed in 1791 for two years, and in 1794 for ten years (Malabar Commission Report, paragraphs 164 and 520).		
		No. XXI.		
	Ingeram, Factory of	On the Godávari, 6 miles south of Coringa.	Factory only	*Nil.*
1722 ...	...	(1.) June—Factory established.		
1757 ...	...	(2.) Captured by the French under Bussy.		
1759 ...	...	(3.) 10th May—Part of the territory ceded by Nizam's treaty with Colonel Forde (*vide* Acq. No. XXXI.)		
1765 ...	...	(4.) August 12th—Grant confirmed by the Mogul's farmán.		
		No. XXII.		
	Island of Dharmapatam	Immediately to the north of the Tellicherry Factory. The Anjarakandy river splits into two branches as it approaches the sea and the land lying between them and the sea is the island in question: now in the Kottayam Taluk of the Malabar Collectorate.	Sq. Miles 6	Rs. 4,132
1734-35	...	(1.) Ceded to English by the Cherakal, Cotiote and Cannanore Rajas (Malabar Commission Report, para. 9, and Local Records).	6	4,132
1788 ...	...	(2.) June—Seized by Ravi Varma, Raja of Cherakal (Malabar Commission Report, paragraph 55).		
1789 ...	...	(3.) January 3rd—Retaken by the English (Malabar Commission Report, paragraph 65).		
		No. XXIII.		
1742 ...	The villages of Vepery, Perambúr and Pudupákam	(1.) 4th November—Sanad from Nawáb Sádat ulla Khan, Subah of Arcot, granting by way of inám to the Company the three villages of Vepery, Perambúr and Pudupákam, now included in the city of Madras (Local Records).	3·9	Rs. 7,685
1746 ...	...	(2.) September 10th—Surrendered, as part of the city of Madras, to the French arms under Labourdonnais.		
1749 ...	...	(3.) August 15th—Delivered up, as part of the city of Madras, by the French under the operation of the treaty of Aix la Chapelle, dated October 7th, 1748 (Orme).		
1765 ...	...	(4.) August 12th—Original grant confirmed by farmán of the Mogul.		

NATIONAL ARCHIVES OF INDIA

No. XXIV.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
			Sq. Miles	Rs.
	Eranávur [6] and Shadayan-kupam	Two villages to the south of Madras in the Saidapet Taluk of Chingleput District.	4½	469
1742 ...		November 4th—Grant from Nawáb Sádat ulla Khán, Subah of Arcot.		
1765 ...	...	(2.) August 12th—Confirmed by the Mogul's farmán.		

No. XXV.

				Rs.
1749 ...	The Town of St. Thomé	(1.) 2nd October—Farmán from Mahomed Ali (afterwards Wallajah), Nawáb of the Carnatic, granting to the English the town of Mayilapur or St. Thomé, now included in the city of Madras (Local Records); but it appears from Orme that the English immediately after the restoration (15th August 1749) of Madrs by the French, under the treaty of Aix la Chapelle, took possession of St. Thomé, for fear of its falling into the hands of the French.	4·9	13,502
1765 ...	...	(2.) August 12th—Grant confirmed by the Mogul's farman.		

No. XXVI.

	Deikóta ...	A town in the Tanjore District, near the junction of the Coleroon with the sea, 37 miles south of Pondicherry.		Rs.
1749 ...	...	(1.) Town and fort captured by Major Lawrence in a war between the English and Pratap Singh, Raja of Tanjore; commenced by the former with a view to the restoration of Sahoji to the throne of that kingdom; but continued after it became known that Sahoji was unacceptable to the Tanjorines—on their own account, with a view "of making some acquisitions to compensate the expenses which had already been incurred" (Orme).	16	28,905
1751 ...	...	(2.) January 1st—Ceded, with 31 surrounding villages, to the English by Raja Pratàp Singh, on condition of his receiving military aid whenever required: land revenue 9,000 pagodas (Local Records).		
1758 ...	...	(3.) June 4th - Fortress abandoned by the English garrison on the fall of Fort St. David to Lally and the approach of a large French force (Orme).		
1760 ...	...	(4.) February—Evacuated by the French: after Coote's victory at Wandewash, and regarrisoned by the English (Orme).		

[6] Eranávur is held at a pepper-corn rent, on *Srotriyam* tenure.

NATIONAL ARCHIVES OF INDIA

No. XXVII.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
	Trevendapur	In the district of south Arcot, 28 villages, rated at 26,250 chakrams.	Sq. Miles 55	Rs. 58,050
1750 ...		February—Granted by the Nawab of Arcot to the Company in Jágír (Local Records).		
1765 ...	...	August 12th—Farman from the Mogul confirming the above grant by way of inam or free gift.		

No. XXVIII.

	Poonamallee District	Consisting of 231 villages, in the district of Chingleput.	330	Rs. 2½ lakhs.
1750 ...		26th September—Granted in Jagìr to the Company by Mahomed Ali (afterwards Wallajah), Nawab of Arcot, who then styled himself by his deceased father's name, Anwar-úd-dín Khán. Revenue (with customs) 34,840 pagodas (Local Records).		
1765 ...	...	(2) August 12th—Confirmed by way of inam or free gift by a Sanad from the Mogul.		

No. XXIX.

	Bandermálanka and Nilapalli, Factories of	A seaport, Godávari District, west of Narsapúr near Ingeram (*vide* Acq. No. XXI).	Factories only	*Nil*
1751 ...	...	(1.) November—Both factories established.		
1757 ...	...	(2.) Both taken by Bussy.		
1759 ...	...	(3.) 14th May— Part of the territory ceded by Nizam's treaty with Colonel Forde (*vide* Acq. No XXXI).		
1765 ...	...	(4.) August 12th—Grant confirmed by the Mogul's farmán.		

No. XXX.

	Mount Dilly, Fort of	Is a detached hill, 855 feet in height, on the Malabar Coast forming a prominent land mark in the charts; forms part of Cherakal Taluk. A fort was first built here on a bluff projecting into the sea by the Portuguese, from whom the Dutch took it.	Sq. Miles A few acres.	Rs.
1754 ...	...	February 24th.—The French acquired it by purchase from the Cherakal Raja.		
1761 ...	...	The small French garrison massacred by Ali Raja of Cannanore who was obliged to deliver it up to the English as per terms of the capitulation of Mahé, dated 10th February 1761.		
1779 ...	...	Taken by Sirdar Khán, Tipoo's General.		
1784 ...	...	Restored to the English by the treaty of Mangalore, dated 11th March 1784.		

NATIONAL ARCHIVES OF INDIA

No. XXXI.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
			Sq. Miles	Rs.
1759 ...	Districts ceded by the Nizam. The Circar of Masulipatam, with eight districts, the Circar of Nizampatam, and the districts of Kondavíd and Akulamannád	(1.) 14th May—Given to the English Company "as an inám or free gift" by the Nizam, Salábat Jang, in treaty with Colonel Forde. The small Circar of Masulipatam is not to be confounded, as it often is, with the extensive distict afterwards so called. The whole territory ceded by the foregoing treaty is about 700 square miles only in extent, and with the exception of the towns mentioned under head (VI) *infrá*—which now belong to the Godàvari District—is a portion of the present Kistna Collectorate, *viz* :—	700	3,50,000
		(I.) The Circar of Bunder, or seaports of Masulipatam, divided into eight districts or Mehals, forming a semi-circle from 2 to 20 coss round the fort :—		
		1. The Havéli, or home grounds and gardens of 12 pettahs or suburbs with their six circumjacent pálems or petty zemindaries, and the salt pans.	700	3,50,000
		2. Divi, with six lesser islands.		
		3. Málúr.		
		4. Inugudúru.		
		5. Pedana.		
		6. Tummidi.		
		7. Bondára.		
		8. Narsapur.		
		(II.) The Circar of Nizampatam subdivided into 36 Mehals lying south of the Kistna, on the coast, about 20 coss from Masulipatam. It extended 60 miles south from Point Divi and averaged 5 miles in breadth.		
		(III.) Kondavíd (*alias* Gantúr) a large pargana (not to be confounded with the large district of same name), two coss west of Masulipatam, containing fifty-two villages.		
		(IV.) Akulamannad of fifty-two villages.		
		(V.) Tundúru.		
		(VI.) The towns and dependencies of Nilapalli Bendamurlanka, Sakhinétepalli, Ramesvaram, Gonganapalli, Antarvedhi, on the coast, on different branches of the Godávari river.		
1765 ...	...	(2.) August 12th—Grant confirmed by the Mogul's farmán.		

No. XXXII.

				Rs.
1763 ...	Chingleput District, greater portion of	(1.) October 16th—On this date the Nawab of the Carnatic by 17 Sanads "in consideration of the great services rendered to his affairs by the Company, their firm friendship for him, and his dependence on their future	2,284	15¾ lakhs.

NATIONAL ARCHIVES OF INDIA

No. XXXII—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
	Chingleput District—(*Concluded*)	alliance" gives and makes over to them in Jágir, exclusive of subsidiary Srotriyams and Ináms, and exclusive also of the forts of Chingleput, Tripassore, Carangoiy, Alamparva, and of the mints at Alamparva and Covelong; 1,759 villages belonging to 17 parganas which are now included in the Madras District of Chingleput.	Sq. Miles 2,284	Rs. 15¾ lakhs.
		(2.) October 29th—Reciting similar grounds, gives a similar Sanad for 175 villages which in the Sanads of 16th idem were not reckoned as belonging to the parganas granted, but which his Sarishtadar has reminded him appertain to the same.		
1765 ...	...	(3.) August 12th—Farmán from the Mogul confirming these grants by way of inám or free gift.		
1801 ...	...	(4.) 31st July—The items reserved in the grant of 16th October 1763 were ceded with the rest of the Subah of Arcot to the Company by treaty with Azím-úl Daula, Nawáb Subahdar of the Carnatic (*vide* Acq. No. XLIII).		

No. XXXIII.

	Randatarra ...	Formerly was a small taluk in North Malabar lying between Cannanore and Dharmapatam Island; it is now comprised in the Cherakal Taluk of the Malabar Collectorate.	24	Rs. 20,515
1741 ...	...	(1.) Mortgaged by the Achimars or Chiefs to the Company for 60,000 silver fanams, equal to 12,000 rupees.		
1749 ...	...	(2.) The debt increased to 80,000 fanams.		
1765 ...	...	(3.) 23rd March—Ceded to the Chief of Tellicherry by Ravi Varma, Regent of the Cherakal Ráj (Malabar Commission Report, paragraph 26).		
1779 ...	...	(4.) Reduced by the Rajas of Cherakal and Cartinád under the requisition of Hyder Ali[1] (Malabar Commission Report, paragraph 30).		
1782 ...	...	(5.) Reoccupied by the Chief of Tellicherry (paragraph 44).		
1786 ...	...	(6.) Seized again by the Raja of Cherakal (paragraphs 45 and 46).		
1792 ...	...	(7.) Fell to the Company with rest of Malabar under the Treaty, dated 18th March 1792, with Tippo,[7] and placed by the Bombay Commissioners under the direct collection of the Company's Government (Malabar Commission Report, paragraph 85).		

[7] *Vide* Acq. No. XXXVIII.

NATIONAL ARCHIVES OF INDIA

No. XXXIV.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1768 ...	The Circars of Chicacole, Rajahmundry, Ellore, Mustafanagar, and Murtizanagar	26th February.—On this date there were ceded by the Nizam in treaty with the Government of Fort St. George, subject to an annual payment (since commuted) of 7 lakhs of rupees the Circars of (1) Murtizanagar *alias* Guntúr *alias* Kondavídu; (2) Mustafanagar *alias* Kondapilli; (3) Ellore; (4) Rajahmundry; (5) Chicacole *alias* Kalinga. This cession, *together with the cession of 14th May* 1759 (*vide* Acquisition No. XXXI) and the taluks of Bhadrachalam and Rakapalli (*vide* Acquisition No. XLVIII) comprises the whole of what is now known as the "Northern Circars" or the four extensive Madras Districts of Ganjam Vizagapatam, Godávari, and Kistna: the two last mentioned having been formed out of the three old districts styled Rajahmundry, Guntúr, and Masulipatam in 1859. NOTE—The above date, 26th February 1768, is generally reckoned as that of the actual cession of these territories, and was so recognised by law—*vide* Section II (late) Madras Regulation XXXI, 1802: and rightly so, because the Sanad of the Mogul Emperor, dated 12th August 1765, assigning this territory to his Sepoy Sirdars, the English Company, by way of inám or free gift; and the treaty with the Nizam, of 12th November 1766, by which he ceded the same provinces, had no substantial operation. In regard to the Circar of Murtizanagar, the Government of Fort St. George agreed, out of friendship for the Nizam, to permit his brother, Bazalut Jang, to enjoy it as a Jágír for life. The tenant died on the 5th October 1782; and, some difficulties delaying prompter action on the part of the Company, the Nizam's Amildars retained the country till a formal Sanad for its being delivered up was procured by Lord Cornwallis on the 18th September 1788.	SQ. MILES 40,217	Rs. 106,00,000

No. XXXV.

Nagore ...	A seaport in the district of Tanjore, 14 miles south of Tranquebar, and a few miles north of Negapatam, with the small island belonging to it and eight magans comprising 277 villages.		

NATIONAL ARCHIVES OF INDIA

No. XXXV—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1778 ...	Nagore—(*Concluded*)	June 17th—Granted to the Company by the Raja of Tanjore in consideration of services rendered (*i.e.*, his restoration to his throne from which he had been expelled by the Nawáb of Arcot) and in hope of future protection. (Aitchison v, 268).	Sq. Miles 112	Rs. 2,19,077

No. XXXVI.

	Sadras ...	A seaport in the Chingleput District, 42 miles south of Madras, containing a fort and factory and having subordinate villages attached to it.	5	950
	Bimlipatam ..	A seaport in the Vizagapatam District, 12 miles north of the town of Vizagapatam, where the Dutch possessed a fortified factory with a bleaching ground.	Factory premises only	*Nil*
	Jagannathpuram.	A suburb of Cocanada, the chief town of the Godáveri district; here the Dutch had a factory with the following dependencies, *viz.*, the village of Gollapálem, the ground at Gundávaram, and the factory at Drákshárámam	Acres 182	Rs. 1,336
	Palicole ...	A town 6 miles from Narsapur, Godávari District, with its dependent village, Kontéra, and a piece of ground at Narsapur.[8]	Sq. Miles 5	10,166
	Porto Novo Factory.	The Dutch Factory house and the bleaching place called Wannárpálaiyam.	Factory premises only	*Nil*
	Tuticorin ..	(A seaport in Tinnevelly District).—The fort[9] and city of Tuticorin with its nine subordinate Commercial Lodges *viz.*, at Alwar Tinnevelly, Koilpabam, Shaindmangalam, Munnapar, Permakoil, the Island of Alandale, the Island of Freshwater, Kilkarai (in the Madura District), and Cape Comorin.	Sq. Miles $\frac{3}{10}$ths	286
1781 ...	...	(1.) The foregoing six Dutch Settlements (together with Pulicat and Negapatam)[10] were taken by the English in this year in Lord Macartney's Governorship (Local Records).		
1785 ...	...	(2) July—All six restored to Holland under treaty with the States General of 20th May 1784 (Local Records).		
1795 ...	...	(3.) All six surrendered to the English on war again breaking out. Lord Hobart was Governor of Madras at this period (Local Records).		

[8] The ground at Narsapur on which the Dutch Factory stood was washed away by the Godavari river many years ago.

[9] The fort at Tuticorin is exactly 3·29 acres in extent; the rest is the Dutch city surrounding it north, south, and west.

[10] *Vide* Acq. Nos, II and XXXVII.

NATIONAL ARCHIVES OF INDIA

No. XXXVI—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
			Sq. Miles	Rs.
1818 ...	Tuticorin—(*Concluded*)	(4.) 31st March—All six restored to Holland agreeably to the Convention of the Allied Powers in 1814 (Local Records)		
1825 ...	...	(5.) 1st June—All six ceded to Great Britian under the treaty of March 1824 (Local Records).		
		No. XXXVII.		
	Negapatam...	A seaport in the District of Tanjore, and the terminus of the South Indian Railway.	1⅓	832
1781 ...		(1.) 12th November.—This, the Chief Settlement on the Coromandel Coast of the Dutch, who took it from the Portuguese in 1660, capitulated, after nine days' siege, to Sir Hector Munro, whose small army was reinforced by seamen and marines landed from the fleet under Sir Edward Hughes. This achievement was initiated by the Governor of Madras Lord Macartney (Wilks).		
1784 ...	...	(2.) On the 20th May peace was signed between England and the States General of the United Provinces on the basis of a mutual restitution of places captured by the arms of either during the late war—Negapatam was excepted; England agreeing however, to treat with the States General for its restitution in *case the States should ever have an equivalent to offer*. Nothing further was done, and the place has remained an English possession.		
		No. XXXVIII.		
1792 ...	Districts ceded by Tippoo Sultan under the Treaty of Seringapatam.	By treaty,[11] dated 17th March, there were ceded and incorporated with Madras Presidency (1) the whole of present district of Malabar, except Cochin and Wainád; (2) the Dindigul and Pulney Taluks of the present Madura District; (3) the whole of the present Salem District except what is comprised in the present Oosoor taluk; and (4) one taluk (Kangundi) of present North Arcot District.	13,789	44,06,000
		No. XXXIX.		
1795 ...	Cochin, City of	October 19th—Surrendered to the force sent against it by the Governor of Madras, Lord Hobart. Attached since 1802 to Malabar Collectorate	3	11,283

[11] By this treaty the Coorg Raja became subordinate to the Company instead of Tippoo. He agreed to pay the Company 8,000 pagodas=32,000 rupees. Coorg became British territory in 1834, but has not been incorporated with the adjoining Presidency of Madras.

NATIONAL ARCHIVES OF INDIA

No. XXXIX—(*Concluded*).

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
			Sq. Miles	Rs.
1814 ...	Cochin, City of— (*Concluded*)	Finally ceded to the British Government by treaty at the time when the other Dutch Indian Settlements captured the same year, were restored to Holland.		

No. XL.

1795 ...	Tangacherry	Adjoins Quilon, in the Travancore country on the west; a Portuguese possession from 1555 to 1665, then captured by the Dutch. The fort is built on a headland of laterite, jutting into the sea, the length about 2½ furlongs east and west, and mean breadth 1 furlong. Land-tax 185 rupees Add land-tax of four patoms or gardens belonging to the settlement, Rupees 237. This territory came under the English Government on the capture of Cochin in this year (Local Records), and, like that city, is attached to the Malabar Collectorate.	¼th	422

No. XLI.

1799 ...	Districts acquired by the Partition Treaty of Mysore	July 13th—Partition Treaty of Mysore between the English, the Nizam, and the Peshwa for the adjustment of the territories of the late Tippoo Sultan. The districts acquired by the English and now incorporated in the Madras Presidency are—(1) South Canara, (2) Coimbatore, (3) the Nilgiri Hills except South-East Wainád lately added to that district, (4) so much of the Salem District as is contained in the taluk of Hosúr (Oossoor), (5) the Venkatagiri Kóta Taluk of North Arcot, and (6) a portion (one-third) of the Punganúr Taluk of North Arcot.	13,000	42,00,000

No. XLII.

	The District of Tanjore, Greater portion of	Excepting former grants (*vide* [13] Devikota and Nagore and the Fort of Tanjore and the settlements of other European nations).		
1799 ...		25th October—Treaty between Serfoji and the Company.	3,513	41,41,203

[13] Acq. Nos. XXVI, XXXV, and XLVIII.

NATIONAL ARCHIVES OF INDIA

No. XLIII.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
			Sq. Miles	Rs.
1800 ...	All the territories acquired by the Nizam under the treaty of Seringapatam (1792) and all the territories acquired by him under the treaty of Mysore (1799) except any districts situate to the north of the river Tangabhadra, in lieu of which the Nizam ceded the district of Adoni and all other his territory to the south of that river or to the Kistna below the junction of these two rivers.	Ceded by the Nizam in perpetuity by treaty dated 12th October "for the regular payment of the expense of the augmented subsidiary force." The districts now representing this cession are Bellary (except the feudatory Native State of Sandúr, *vide* Acq. No. XLV), Cuddapah, the feudatory Native State of Banganapalli and Kurnool. [13] The expression not unfrequently used in official correspondence of "the Ceded Districts and Kurnool" as if Bellary and Cuddapah were ceded to the British Government at one time, and Kurnool at another, is erroneous.	26,592	57,50,000

No. XLIV.

1801 ...	The Carnatic below Ghauts, Greater portion of	The whole of the Carnatic, Payen Ghaut, not included in previous grants: *viz.*, the present Nellore District, North Arcot (except Kangundi and Punganúr), South Arcot (except previous grants), Trichinopoly, Madura (except Dindigul and Pulney Taluks) and Tinnevelly; also the feudatory State of Pudukóta. July 31st.—Ceded to the Company by His Highness Azim-úl Daula, Nawáb Subahdar of the Carnatic (Aitchison v. p. 248).	35,732.	145,50,000

[13] The district of Kurnool yielded to the Nizam and afterwards (up to 1839) to the British Government a land revenue of Pagodas 66,666, or Rupees 2,44,431 only (subsequently reduced to 1,00,000 rupees) being the peshkash payable by the hereditary Pathán Nawábs of Kurnool. In 1839, the Nawáb was deposed and the country brought under direct administration. Subsequently the district has been enlarged by the addition of taluks taken from Bellary and Cuddapah.

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No. XLV.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1803 ...	Districts ceded by Rajah of Mysore.	December 29th—Supplementary Treaty of 1803 with Mysore (Aitchison, vol. v, pp. 166-67). Under this treaty the Company, while ceding certain taluks to Mysore, obtained an equivalent cession, the whole of which is now incorporated with the Madras Presidency, except the taluk called "Era Sawer Seemy" (properly *Elusávirasíme*), which in 1804 was transferred to, and now forms part of Coorg, *viz.* :— Uddantapuram ... Bellary District. Two-thirds of Punganúr. North Arcot. Wainad ... ... Part in Malabar, part in Nilgiris. Hulhul, or Hullial, in North Canara which now belongs to the Bombay Presidency. Part (not *Port*, as given by Aitchison) of Gudikota } Bellary.	Sq. Miles 1,715	Rs. 1,92,000

No. XLVI.

1818 ...	Sandúr. Feudatory State of	Fell under the paramount sovereignty of the British Government, with the rest of the territories dependent on the Poona Government, on the surrender of Bajeerow, Peshwa.	140	Free from tribute

No. XLVII.

	Tranquebar...	A seaport in the District of Tanjore, held by the Danes of the Raja of Tanjore at an annual rent of 4,000 rupees.		
1845 ...		Transferred to the East India Company by the King of Denmark, with all other Danish Settlements in India, for the sum of 12,50,000 rupees. Treaty done at Calcutta, 22nd February, and ratified by the Court of Directors of the East India Company at London, 2nd July.	13	15,756

No. XLVIII.

1856 ...	The Fort of Tanjore.	October 18th—Taken possession of by the Company twelve months from the death of Raja Sivají, without male heirs, direct or collateral.	Acres 530	Rs. A. P. 7 2 0

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No. XLIX.

Year	Territory	How acquired, and District now representing it	Approximate Area	Land Revenue
1860 ...	Bhadráchalam and Rákapalli, Taluks of	Ceded by the Nizam by the 8th Article of the Treaty, dated 26th December 1860. Now attached to the Godavari District of Madras Presidency.	Sq. Miles 873	Rs. 17,450

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FIFTH REPORT

FROM THE

SELECT COMMITTEE

ON THE

Affairs of the East India Company.

APPENDIX, No. 13.

POLITICAL SURVEY OF THE NORTHERN CIRCARS,

BY JAMES GRANT, ESQUIRE;

Transmitted by the Bengal Government, in the year 1786, to the Court of Directors.

TO THE HONOURABLE WARREN HASTINGS, ESQ.,

Governor-General, &c., Council, in their Secret Political Department, Fort William.

Hon'ble Sir and Sirs,

CONCEIVING it to be one of the primary duties implied by the tenor of my commission as public minister to the Nizam's court, to learn the political situation of the different independent states of the Deccan, with which we were or might eventually be, at enmity or in alliance, as well as to ascertain the value and relative circumstances of the British territorial dependencies in the neighbourhood, to the end, that if the fortune of war, (always precarious,) should, contrary to the experienced judgment of intelligent rulers vindicate the gloomy apprehensions of the multitude, previous to the battle of Porto Novo, and become so far unpropitious to the national cause, as to authorize or impel a sacrifice to be made for the attainment of peace, we might be at least enabled to enter on the business of negotiation, with some certain precise knowledge in political arithmetic.

But the more immediate particular objects of enquiry seemed to be; first, to determine the actual power, with the inclinations, of Nizam Ali, to espouse the interests of the English against the Mysorean; and secondly, to ascertain the true territorial worth of our possessions adjacent to Hydrabad, called the Northern Circars, of which the re-annexation to the nizamut has been very naturally the favourite ambitious wish of his highness, from the moment of necessary and rightful dismemberment of these provinces in favour of the Company. This nabob's power, estimated on a superficial view of an extensive dominion, with an annexed revenue, or from recorded public informations

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appeared as formidable as his inclinations were interpreted to be favourable on the present occasion; while on the other hand, according to the accounts laid before Parliament in 1772, or subsequently in private circulation, and verified by farther committee investigations in 1781-2, it did not appear that such great advantages, either financial, commercial, or military, were derived from the circars, for fifteen successive years of occupancy, with local tranquillity and abundant territorial produce as might render continued possession, with the utmost expected benefits in future, grounded on experience of the past, an object of any political importance, to be set against either the entire loss of the Carnatic, or the further expense of a ruinous war in that quarter, under circumstances of unavoidable or factitious distress, perhaps unparalleled in the history of a powerful empire, not visibly arrived at the period of the final dissolution. The materials however to form the estimate required, in order to be prepared rather against possible than any probable contingences (though the best to be procured at the time, and sufficient at least to justify the lukewarm measures of cautious responsibility), carried with them such marks of imperfection and inaccuracy, as are ever inseparable from the infant state of every branch of experimental knowledge, and must have left an impression of doubt on the least enlightened minds.

To learn therefore something more circumstantial and certain, on matters so important, and which might eventually come under discussion within the scope of further negotiations, engaged my earliest attention, when arrived at the place of my destination, or afterwards more conveniently situated in the neighbourhood. Such informations as I could procure under the vigilant jealousy of a Mussulman court on the first mentioned topics of investigation, touching the Nizam's power and inclinations, I transmitted to the Governor-General in his private capacity; and though in substance and form, these communications were unfit for the public eye, or in proof insufficient to authorize active measures, yet it seems possible they might in some degree, have influenced the continued suspension of a fruitless negotiation during the whole period of my own residency, and while the posture of affairs was less in reality, than apparently, unfavourable to the national cause. With respect to the second branch of enquiry relative to the state of the circars, I flatter myself that my endeavours have been more successful, and it is therefore as well as from an idea of the importance of the subject itself, as connected with the duties of my late office, that I presume to offer the following sheets, which contain the result of my observations on the former topics in the abstract, on the latter in detail, for the inspection or consideration of the honourable board; hoping, if no new or benificial lights should be communicated to those for whose use my labours are for the present exclusively intended, that yet they may bear some testimony of [619] the zealous desire I feel, for the prosperity and constitutional aggrandisement of that great political body, which I have the honour humbly to serve.

The actual complexion of affairs in England is a powerful additional motive for bringing forward, without delay, some observations which occurred to me in the prosecution of my inquiry, touching the general financial system of India; for notwithstanding the patriotic successful opposition to the late attempt made to deprive the Company of their chartered rights, it is to be feared, that it was altogether from an apprehension of the influence the proposed arrangements might have on the constitution at home, and not to avert the avowed purpose, or indirect tendency of part, to introduce one ill founded, if not wholly erroneous belief, of a most unwarrantable dangerous alteration of a fundamental principle in the interior government of this country, respecting the civil rights of persons and things universally, but more especially the nature of zemindarry tenures.

If what I have advanced on this subject, should in the least operate to suspend still dreaded measures, as founded on a too prevalent mistake, and specious reasoning on the necessity of reformation, the present disquisition may be of greater importance to the public interests than if it prove the means of .

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realizing a pecuniary increase of half a krore in yearly revenue, held out as a consequence of adhering to the equitable established laws or usages of the country.

I am extremely sensible of the hazard I incur of discovering a very limited defective knowledge, by a performance that may come in competition with that of a committee of circuit instituted a twelvemonth since, and whose Report will be founded on more minute, authoritative, and extensive researches into the actual state of these provinces, than can reasonably be expected from any private individual; but as I am not conscious of writing, either from mercenary motives, or any impulse of vanity; seeing that my labours are not designed, more than they are proper, for publication, it will be sufficient satisfaction for me, in fulfilling what, at any rate, I only consider my duty, unaccompanied with any extraordinary public expense, if I should, by anticipation, throw a glimmering of light upon what may hereafter appear in the full blaze of truth; or if, by general hints, on a connected view of many distinct considerations necessary to estimate the political importance of the circars, I can in any degree elucidate, the minuter details of more accurate, but perhaps less general inquiry, on a subject apparently important for the controuling representative of the British sovereignty in this country, to be fully informed of, as intimately connected with the prosperity of the Company, and the national interests at large.

I have the honour to be, with the greatest respect,
Honourable Sir, and Sirs,
Your faithful and most
obedient humble servant,
(Signed) JAMES GRANT.

Calcutta,
20th December 1784.

OF THE NORTHERN CIRCARS, FROM A POLITICAL SURVEY OF THE DECCAN.

DESCRIPTION GEOGRAPHICAL, PHYSICAL, AND MORAL.

Mr. J. Grant's Political Survey of the Northern Circars.

THAT portion of the British dominion on the Coromandel coast, commonly called the Northern Circars, from its relative situation to Fort St. George; at the distance of 200 English miles, is a narrow slip of maritime country extending from 15°2. to the 20th degree of north latitude, and from 79°2. to 85°2. east longitude from Greenwich. The sea bounds it to the east, in a direct course N.E.½E. along a coast 470 measured miles in length from the port of Mootapillee, dependent on Guntoor, near its southern extremity, to the town of Malond in Orissa, on the borders of the Chilca lake. In almost a parallel direction on the west from 50 to 70 miles in land, it is divided from the interior provinces of the soubah of Hydrabad, by a range of small detached hills extending to the banks of the Godaveri, and in like manner separated from Berar to the north of that river, by a great continued ridge of mountains impassable everywhere hitherto explored, for horse or wheel carriage, excepting in the middle near Salourgant, quite to the northern extremity of the circars at Goomsur. From this last place, the same unbroken chain curves to the eastward, and together with the Chilca lake, form an almost impenetrable barrier of 50 miles to the north on the side of the Marhattas of Cuttack, excepting a tongue of land between that lake and the sea, a mile in breadth at Moland, and intersected by the deep water communicat on of Manickpatam, at all times unfordable. Towards the south, the small river Gondezama which empties itself at Mootapillee, separates

Extent and Boundary.

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the territory we are describing, from the districts of Ongole, and formeth on that side, the most distinguishable modern frontier to the Carnatic Payenghaut.

The area or superficial contents of the circars, taken in their greatest extent of accessible productive land, may be computed at 17,000 square geographic miles; of which perhaps only 1-5th is in cultivation or fallow; twice that portion, in pasture; and the remainder, under woods, water, towns, barren hills, or a sandy waste three miles in breadth, bordering the [620] whole extent of the coast. By another division, 3-4ths of this area may be considered a plain,* rising nowhere more than 25 feet above the level of the sea, and stretching on a medium 35 miles inland, with only two remarkable interruptions in its greatest length along the shore, by as many crop or rather inclined ridges of hills; the one, a few miles north of the river Sitteareram, which forms the southern boundary of Cicacole, and the other, parting unequally that province at the river of Poondy, into its present subdivisions dependent on Vizagapatam and Ganjam. The remaining fourth proportion parallel to this plain, and farther inland about 15 miles, is much more elevated, is agreeably variegated with hills and vales, easy of access, and superabundantly fertile. But beyond both these tracts of plain and hilly ground, to the north of the Godaveri, a still higher region extends close to the great ridge of mountains on the confines of Berar. This comprehends at least 6,000 square miles additional; but being poor, unhealthy, and thinly inhabited, pays so slender a tribute that it is scarcely made any account of, unless as a frontier towards the Marhatta dominions on the N. W. almost wholly inaccessible.

Six Provincial Dominions.

The grand divisions of this whole territory are naturally and properly five: being so many portions of its length, principally marked by rivers running across from the hills on the west to the sea. But besides these, a sixth district has been formed from the maritime border of the four southerly circars or provinces, to serve as an appendage to, and secure the salt made, or customs collected at the ports of Nizampatam, on a southern outlet of the Kistna, and of Masulipatam on one of its northern branches, as well as at their respective dependencies along the coast. 1st. Guntoor or Moortizanagur, the most southerly province, is of a circular form, comprehending an area of about 2,500 square miles. The river Kistna, after running a course of 600 miles nearly on the parallel of 16° ½ latitude, from its source to the Balagaut hills near the coast of Malabar, forms the northern boundaries of this circar and separates it, on its greatest extent on that side, from the province of Mustafanagur, to the west and south; the districts of Palnaued and Ongole, formerly dependent on the foujedarry of Kirpa, but some time since, incorporated with the Carnatic Payengaut, border its limits; and on the east, Nizampatam with its dependencies, intervene everywhere between it and the sea, excepting a narrow communication with the small port of Mootapillee, which in the confusion of frequent revolutions, has been dismembered from its proper maritime capital, and annexed to the interior country. This province, therefore, generally speaking, is entirely surrounded by the other dominions of Britain, and absolutely detached from all the rightful territory still claimed and held formerly by the soubahdar of the Deccan under the crown of Delhi.—2d. Condapillee, or Mustafanagar; and 3d. Ellore, adjacent to each other, as well as to the circar just described, in a north-easterly direction, occupy the whole space lying between the Kistna and Godaveri, the districts of Masulipatam towards the sea, and the inland province of Commamet on the west; and the keel or lake of Colare, chiefly formed by the overflowings of those two rivers, with a

* To this the province of Cicacole may be considered an exception, as being interspersed in its whole area, with a number of small insulated hills, rising abruptly from the common level at considerable distances from each other.

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parallel stream running through its centre to the sea coast at Gollapollam, would nearly divide the circars under consideration into two equal parts or squares of about 53 miles on every side, allowing for some inequalities, which however ought not to escape notice. Condapillee along the north bank of the Kistna, stretches some of its straggling pergunnahs in the west through Commamet, as far as Mongal, 120 miles from Masulipatam, and rather more than half way to Hydrabad, comprehending an area in the whole, of about 3,400 square miles. On the other hand, the river Godaveri, which describes the limits of Ellore northerly, curves so much in its greater branch to the south on approaching the sea, as to diminish considerably the east side of the square of this province; and though the district of Poleveram dependent on Rajemundry, among the hill on the southern bank of the same river, be a further encroachment on the regular bounds of Ellore, yet still its superficial contents cannot justly be estimated at less than 2,700 square miles.

4th. Rajemundry, towards the south, is, with the exception above mentioned, separated from Ellore, in its greatest breadth, by the Godaveri. This river, after receiving many lesser ones from its sources among the Ballagaut mountains, near Bombay on the Malabar coast, and running a course east, southerly from thence about 700 miles, divides itself into two great branches 35 miles from the sea, within which is formed the island of Nagur, a triangular space comprehending only 500 square miles, but of greater value in proportion to its extent than perhaps any other spot in the East, without excepting the famed Delta at Egypt. From the district of Polaveram on the west, the great ridge of hills towards Berar, limits this province; and the small river of Settieveram, running from thence to the sea, describes its northern boundary with Cicacole, including in all an area of 1,700 miles of accessible country.

5th. The districts of Masulipatam, form the coast of the grand division of the circars, and, as hath been observed, are only portions of the maritime border, dismembered for certain use, from the four provinces already described. Nizampatam, formerly a separate jurisdiction on the south of the Kistna, extending along a coast of 60 miles from point Dive, near the great mouth of that river, to Mootapillee south, and about 5 in breadth, on a medium, to the territory of Guntoor, constitutes the southern portion of this division, and from the same head land, including the island of Dive, to Marsapore on the southern arm of the Godaveri; and from thence to Ingeram on its northern branch just beyond the point formed by and deriving its name from this river, lie several pergunnahs detached from Condapillee, and some lesser sea ports, scattered on the shores of Ellore and [621] Rajemundry, together composing the northern subdivision, and extending along a coast of 105 miles, within 45 of Pentacottah, at the mouth of the Sittaveram, and boundary of Cicacole. Both these portions united, may contain 700 square miles of land immediately dependent on Masulipatam, which is not only the capital of these districts, but also the seat of a subordinate government, ruling the different provinces described, except Guntour, and is the principal fort and bulwark of all the Northern circars.

6th. Cicacole, anciently Kulling, the most northerly and last in order of the grand division, is also subdivided into two districts, of which, one deriving its name from that of the province, is dependent on Vizagapatam; the other, called Johapour, is placed under the chief and council of Ganjam.

The former lies between the rivers of Settarveram on the south, and of Poondy north. From the cross hills approaching the sea near those extremities, it forms a kind of amphitheatre, or semicircular territory, of which the diameter along the coast extends 180 miles; and its greatest dimensions inland to the high mountainous region on the west, about one-third of the same distance, comprising an area not less than 4,400 square miles. The latter subdivision of this province is of a triangular figure, stretching its longest side along the

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shore about 80 miles from Poondy to Moland, the southern frontier of Cuttack, and its shortest, to the angle at Goomsur; 50 miles in a west-northerly direction towards Berar, containing near 1,600 miles of superficial measure, exclusive of that portion of country which in this district, as well as in all the others southward to the Godaveri, we have assigned to the high inaccessible region, extending to the great ridge of boundary mountains on the west, in variable breadths. The climate of the Northern circars, with a general conformity to what is observable in the other parts of Hindostan, north of the Kistna, has yet, from latitudinal extent of country, maritime situation, and position of the inland hills, some peculiarities in each of the three seasons of the year, worthy of remark. The periodical rain, called by the natives Bursant, usually sets in about the middle of June, with a westerly wind, in moderate showers, until the latter end of August, which month concludes the poonass fussul, or small grain harvest, and continues from this period, in greater abundance to the beginning of November, when it generally breaks up with violence, and ushers in the zemmestan with a strong north-easterly wind, greatly tempered, however, in its coldness, by the mild influence of the sea over which it blows. The middle of this latter and delightful season early in January, finishes the fussul khereef for rice and bajary, which are the great productions of the country north of the Godaveri; and in like manner its close at the vernal equinox, terminates the third fussul or rubbi harvest: the grand one for zoary or zanaloo,* as well as for all the different species of grain or pease south of that river. Then commenceth the jabestan, or hot season, which is always extremely moderate towards the northern extremity of the circars near Ganjam, by reason of constant simidinual breezes from the sea; and the position of the neighbouring hills from south to west, contrary to the ordinary direction of the wind about Masulipatam. On the south, for the first two months, strong southerly gales along the shore, together with the sea breezes, moderate the heat, but the baleful influence of the former in blowing over salt stagnant marshes on the coast is injurious to animal life, and absolutely destructive of vegetation; and during the succeeding month, until the rains, the wind coming from the west over a parched loose soil of great extent, uninterrupted by any continued chain of hills, but particularly in passing along the broad, and at this time of the year almost dry sandy bed of the Kistna, becomes so intolerably hot near the mouth of that river, as to raise the thermometer, sometimes for a week entire, to 110 degrees within the house, and seldom under 105, during the first part of the day. Another peculiarity of climate, too often and fatally experienced in this country, is the noxious state of the air in all the hilly regions throughout the different seasons of vegetation, which occasions the distemper called the hill fever. This general mortal disorder, has been sometimes ascribed to the water, impregnated perhaps with the poisonous quality of copper ore, in passing over the mountains, or with unwholesome mineral earths, in issuing through springs; and sometimes with equal probability it has been attributed, to the corrupted juice of vegetables washed down by torrents into the public reservoirs; but the great operative cause is doubtless the grossness of the atmosphere, charged and contaminated with the exhalations of a luxuriant soil pent up in vallies, as seems to be clearly evinced by the prevalence of the same distemper even in the plains, where the richer crops of zenaloo are cultivated, and a free circulation of the air impeded by the luxuriancy of the proper growth of this plant, or by surrounding trees and villages.

Climate.

* Toary and Pelajary, the former white, the other yellower and coarser, are a species of Maize, with a large brushy top, in contradiction to the Mecca Joary or Indian corn, which hath its grain growing on one instance of a conic form, as hath in like manner the Bajary or Millet, on a larger and slenderer Buhta or Ear.

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Soil and rivers.

In all these provinces along the coast, the soil is chiefly sandy, improving gradually towards the hills. The same ground therefore seldom, if ever, yields more than a single crop of grain annually; but there being everywhere an abundant supply of water, the one produced is generally extremely rich; for, besides the boundary rivers already mentioned, which fertilize the country on either side, there are many lesser ones within each of the circars, running into the sea, or divided artificially into canals, and afterwards conducted into the tanks and great reservoirs; such, are the streams passing through Guntoor, and which for the most part collected near Bopetta, together with the overflowings of the Kistna, water the lands of Nizampatam; such also, are the rivulets drawn from this great river and the Godaveri, which uniting in the Colare, between the province of Condapillee [622] and Ellore, are from thence diverted into numberless channels, to water the circumjacent territory. In Rajemundry the Yel-eric or Yalore, running parallel to, and not far south of the Settiaveram is, with uncommon intelligence and industry subdivided, to answer the purposes of cultivation within the two principal zemindarries of Peddapore, and Pettapore, on its opposite banks, while the island of Nagur or Nagurum, enclosed chiefly by the two greater branches of the Godaveri, and intersected by five others (lesser ones) is made wonderfully productive, not only by a constant and plentiful supply of the great element of vegetation, but from the acquisition of an extraordinary rich soil, in being thus, from situation, the grand receptacle of all the slimy mould carried down by the greatest river in the Deccan. The southern subdivisions of Chicacole, with a better soil than is found in other parts of the circars, is sufficiently watered by four interior rivers, which have their outlets at the respective ports of Vizigapatam, Bimlipatam, Maphus Bunder or Chicacole, and Calingapatam, besides many lesser streams in the seasons of the rains; in advancing to the northward, and in the territory of Jehapore, the river of Gangam, uniting different branches from the vallies of Vizianagur, Burragur, and Govinsur, in the very centre of the whole district, in its greatest breadth, as Aska makes this portion of the province equally fruitful with the other, comparatively to its extent.

Natural Produce.

From the many advantages which we have already enumerated, as common to the circars, it may be expected, that their natural produce will appear proportionate; nevertheless, the more useful classes of animals are found in greater abundance than variety, being almost wholly reducible to sheep and the larger species of horned cattle; but the neighbouring sea, and its numerous inlets, abound with every kind of Indian fish, a few excepted, together with some that are common to Europe, such as mullet, soal, and pomflet; the latter resembling most the turbot, if it be not exactly the same in miniature, is most peculiarly attached to this coast, and is turned to no inconsiderable benefit when salted, for the inland markets. It is, however, in the grand and most necessary articles of vegetable production, that this territory is particularly famous. In grain, the different sorts of which we have already had occasion to mention, it is properly the granary of the Carnatic during the north-east monsoon, in like manner as Tanjore is reckoned on, for the other season of the periodical winds from the opposite point of the compass. Fruits, roots, and greens are scarce, or reared with difficulty, to the south of the Godaveri, and even to the north of that river: owing, no doubt, to the influence of the sea air, are neither so excellent in kind, nor are they to be met with in such plenty or variety as in other parts of the Deccan. It may farther be observed, that some of the articles of second necessity, such as sugar and cotton, are also too scantily produced in Rajemundry and Jehapoor, for the general consumption of all the provinces, while on the other hand, bay salt and tobacco, the latter from the vicinity of Masulipatam, known everywhere for superior

excellence have exceeded, of late years, in quantity, the home and foreign demand for both. But, in the estimation of a commercial people, all the partial disadvantages we have named would be more than counterbalanced by a single uncultivated production of the greatest utility, if proper use were made of the forests of Rajemundry, which, from the commencement of the hills along the banks of the Godaveri to Palouncha, on the frontiers of Commamet, yield a superabundance of the best and largest teak timbers, so generally thought superior in quality even to oak, for the ship-building and navigation of the Indian seas. At present, the cocoa and palmyra, or in the more northerly province, the toomecara,* form the principal materials for constructing, in the different ports of the circars, 500 of those unwieldy vessels called doonies† of various burthens, from 60 to 300 tons each. The diamond mines of Guntoor and Condapillee, reserved by treaty to the Nizam, deserve barely to be mentioned as a rarity; not to be considered as of any great political consequence.

Manufactures and useful Arts.

In regard to Manufactures, the staple produce of the country worked from cotton is of two different sorts and fineness. Plain long cloth, so valuable at foreign markets, is chiefly wrought in the island of Nagur and its vicinity, where the manufacturers have always found a sure asylum from the ravages of war; it forms the ground-work of the best printed calicoes in Europe, and of those inimitable painted ones called palampores, in the districts of Masulipatam. The coarser plain cloths made to the north and south of the Godaveri, or coloured with chay root, which is the madder of the East, and growing in most perfection in the pure sands annually overflowed by the Kistna are equally articles in vast demand abroad, or for interior consumption. But the muslins of Chicacole; the beautiful woollen carpets of Ellore, and silks of Burrampore in Jehapoor, wrought from raw materials imported from Bengal or China, are rather objects of curiosity and meriting encouragement, than considerable in quantity or benefit. Of this nature also is the art of painting, or inlaying ivory and black wood, in the cabinet work made at Vizagapatam; but the facility, convenience, and cheapness, with which ships of war or of burthen, not exceeding 500 tons, have been, and might in greater number be constructed, in the ports of Coringa and Narsapore, at the two principal mouths of the Godaveri, are considerations of the utmost importance to a maritime state; nor should the extensive branch of ship-building at present in use, though with so much imperfections and improvidence in supplying 50,000 tons in small craft for the coasting trade, be forgotten, in stating the more useful arts, which at once favour the proprietary and local interests of the country.

Commerce.

The several objects of natural or artificial produce, when united, form the grand resources of commerce, which in the circars may be classed, under three different heads. The trade to [623] Europe, to neighbouring Indian ports, and the inland provinces of the Deccan. The first confined entirely to the fine cotton manufactures exported by European nations which have establishments on this coast, or purchased by other foreign adventurers, may amount in the whole, at prime cost, to thirty lacks of rupees, of which one-half seldom finds its way to England, though a much greater quantity would be productive of a certain benefit, of upwards of 100 per cent.—The 2d, or coasting trade, carried on almost entirely with Madras, since the late prohibition against importing bay salt into Bengal, consists either of grain, amounting annually to half a million of bags, and valued on a medium, at twenty-five lacks of rupees

* This seems to be a species of the tree which produces the gum arabic.

† Coasting vessels of one or two masts, managed by native Lascars or seamen, having a convex upper deck, with the view of resisting more effectually any incumbent waves.

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including freight and other charges, which return to the country; or for the most part, in the coarser cloths proper for the eastern markets, and which may be estimated at ten lacks more.—The 3d branch, or interior commerce, in salt and piece goods of native production, or copper, and raw salt; the latter, chiefly from Bengal, leaves a balance of ten lacks, after deducting half that amount for returns of cotton and wheat received in barter from the Lomballies,* or inland carriers, and consumed within the circars;—and these are the various commercial benefits computed in the gross at 75 lacks of rupees, which, in a flourishing period of 17 years back, and most so under the late distractions in the Carnatic, have annually increased the hidden treasure, or languid circulation of the parsimonious Indians, excepting an overplus never exceeding 15 lacks, saved from a very disproportionate revenue, to liquidate the yearly gratuity paid to the Nizam by treaty, or be remitted in specie to the presidency of Fort St. George.

Population.

The native inhabitants of all these provinces, exclusive of a few thousand Mahomedans dispersed in the principal towns, and among the more regular infantry and militia, are wholly Hindoos, and may, with great moderation, be numbered at two million and a half, under all denominations. They are parts, of the two nations of Telinga and Oria, Woria, or Orissa, formerly divided from each other by the Godeveri, but since their union under the government, a good deal mixed among themselves, as well as with some of the neighbouring tribes; still, however, under a general religious conformity to the doctrines of the Bedes, as received in the Deccan. They speak and write different dialects, apparently of the Shanscrit language, and have rites, customs, and characteristical traits, perfectly distinguishable from each other. The four great casts or divisions of the people, as founded on spiritual authority, are therefore common to both countries; but with less deviation from the original institutions in Oria, where braminical abstinence from animal food, excepting fish, contrary to the practice of all the other Decannes, is pretty generally observed by the higher tribes of every class. Farther, as these distinctions had equally a reference to the temporal, as well as religious state, so, even where the ancient rule, prohibitory of intermarriage, has been once or oftener infringed, and the tendency consequently greatest to confound the different orders, yet they have been, in a manner, wholly preserved; and sometimes most tenaciously adhered to, in civil occurrences among the Sunker, mixed or bastard descendants of the primitive inhabitants. Thus, the Bramins continue to enjoy their preeminence and consideration among the other tribes, though always in proportion to the purity of their lives, or outward sanctity. In like manner, the Rachewars, Row-wars, and Velmas,† of which denominations the principal zemindars in the circars are actually composed, affect the warlike character and manners of Rajepoots, to entitle themselves to be ranked with the more genuine offspring of the Chesteree, or second class. But the commewar conbies, or husbandmen; golawer-ahere, or cowherds; saliwar-juilhai, or weavers, together with the twelve bullootedars or artificers, maintained by the greater villages, and taxed by government, though all incorporated in the sooder, last, or fourth great cast, have yet sometimes claimed the degree, immediately above them; and from their

* Lomballies, Lombardies, or Buyarahs, are a wandering tribe of carriers or camp followers; the descendants of those who, with their cattle, accompanied the emperors Shah Jehan and Allum Geer, in their wars in the Deccan. They are a tribe of Sieks subdivided into about 18 lesser ones, all followers of Nanic Shah.

† Rachewars, Row-wars, Telinga corruptions of Rajah, or of its diminutive Rai, joined with the personal or local appellation, war, to express the people or descendants of chiefs of foreign extracts, or of modern upstart races. The Velmawars among the Telinganians, are equivalent to the Nairs of Malabar, or Nurigs of Canara, and are the native gentry or military of the country, claiming descent from, or adopted into, the families sprung from the ancient princes of Worungel.

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utility, have as often been allowed by a foreign magistrate, to rank with the compte banias, or retail merchants, which are properly of the third class or class assimilated with that of Bice.*

REVOLUTIONS AND HISTORICAL EVENTS.

1st.—Bramineah Establishment, A. D. 1471.

IT was not until the year 1471 of the Christian era, or 876 of the Hejirah, that the Mahomedans of the Deccan extended their arms to the Northern circars. At this time, Oriah, the rajah of the country of the same name, separated from the rest of Orissa on the north by the Chilka lake, having died without issue, a dispute arose for the succession between Mungul-rai, the adopted son, and Hunner, the cousin of the deceased. The latter, had recourse for assistance to Mahomed Shah Lushery, who then ruled over the Bramineah empire in Beder, and long wished for such an opportunity of extending his conquests on that side of his dominions; in consequence of which, the claimant was not only put in possession of the family estates, but through the aid of his great ally, acquired the new conquests of Condapillee, including all the intervening districts, to Rajemundry, on condition of becoming [624] tributary for the whole to the Mussulman empire; but the ambitious projects of Mahomed Shah were not accomplished until nine years afterwards, in subjugating more completely to his authority, the districts of Masulipatam, with the important province of Gauntour. These formed part of a principality lately established by Narsingh, who was probably descended from the conquered Telinga rajahs of Worungaul; and being driven from the family inheritance, took advantage of the distractions which prevailed in the Carnatic, to make himself master of the sea-coast of Coromandel, from the Kistna south, to Kanje, or Conjeveram; fixing his chief residence at Chudergeery Narsinga, and so often confounded by European travellers or historians with Bejenagur, the capital of the greatest Indian empire of Canara, from which it had been dismembered, entered largely into the political views of the court of Beder; so the possession of Guntoor in particular, as lying on the south side of the Kistna, and in other respects, from situation, justly considered the master-key of the Carnatic towards the north, appeared of the greatest relative importance.

1512. 2d.—Kootubshahy.

In the year 1512, the Kootubshahy, or second dynasty of Decanny Mussulman kings, dismembered, as turrefdars or governors, in right of power, the eastern division of the Bamineah empire, called Telinga, but in after ages, more generally denominated, from its capital and principal fortress indiscriminately, the state of Hydrabad or of Golconda; and in proportion to the limited sway of this new sovereignty, so the complete reduction of all the tributary dependencies, especially those on the sea-coast, which are now the subject of consideration, became more an object of policy with the ruling administration. The countries south of the Godaveri to the river Gondegama, were entirely subdued, reduced nearly into their present form of provinces as described, and otherwise modelled almost on the same principles of interior government, as prevailed to the period of the last revolution, when they were annexed to the British dominions in India: but at that time, Wistna Deo or Gajeputty, a powerful prince of Orissa, having united under his sceptre all the ancient family domains, from the confines of Bengal to those of Telinga on the south, no impression could be made on Rajemundry, or the more northerly

* N. B.—What further regards the character, customs, manners and religion of these Decannee Hindoos, is the subject of a more ample description, in another part of our Political Survey, which treats generally of all the six Indian nations inhabiting the Peninsula, giving their names to, or denominated from the grand divisions of country, Malabar, Canara, Merhat, Telinga, Oria and Goudwannah, into which the Deccan is naturally and properly distributed.

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province, formerly tributary to the Mahomedans, while possessed by the descendants of Oria, until the year 1571, under the reign of
1571. Ibrahim Kootub Shah. Then, a new participation of this Indian principality lessened the power of defence, and facilitated the reduction of the Rheddy, or proprietary chief of the race of Gajeputty, to whose lot the southern division, along the banks of the Godaveri, descended as an inheritance. The treason of Vachevoy Mussalee, ancestor to the present zemindar of Peddapore, and renter or manager for the Rheddywars, furthered the ambitious projects of the sultan, while it procured for himself, the farm of Kimmoordeta, which served as a foundation to more extensive acquisitions. But the conquest of Rajemundry was still far from being complete. The island of Nagur was wholly inaccessible to Mussulman troops; nor could the interior of the province be sufficiently protected from the ravages of the ejected proprietors, who were driven to their unwholesome fastnesses among the hills, without a standing militia and feudatory force; which, besides the ordinary estimated revenue of the circar, subsisted on lands exempted from taxation, undue exactions from inferior subjects of the state, or plunder taken from neighbouring independent inhabitants, who were possessed of greater wealth than courage to defend it. In like manner, Cicacole was but imperfectly reduced; and reckoning only its first valuation, according to the public records, rated at an assessment greatly short of the actual collections made from the people, and the necessary military disbursements of a frontier Province.*

Such, however, was the state in which all the Northern circars, together with the other dominions of Abril Hussien, the last of the race of the Kootub-shahy, fell in the year 1687, to the victorious arms of
1687. Allem Geer, the great Mogul emperor of Hindostan.
3d.—Timoorean. But, during the remaining twenty years of his reign, this monarch was too busily employed in conquering the larger provinces of the Deccan, and curbing the upstart Marhattah power, to inspect or render as productive as they ought to have been to the treasury, either of the two maritime dependencies of Hydrabad, henceforth termed a soubah, lying north of the Godaveri; and in the period which immediately followed his death, successive wars or contention for empire precluded every where, the possibility of a reform, having introduced anarchy and usurpation in some places, or in general occasioned a total suspension of all regular governments, throughout the whole extent of Hindostan.

At length, the memorable battle of Shuckerkerd, A. D. 1724, gave a transient repose to the Deccan, while it transferred in
A. D. 1724. fact, though not in form, the sovereignty of this great limb of the Mogul empire, from the house of Timeer to that of Assiphean, in the person of the first and famous Nizam ul Moolk; self constituted, as well by sunnuds from Mahommed Shah the reigning emperor, viceroy, of all the six soubahdarries south of the Nerbudda, one of the great ancient and modern boundaries of proper Hindostan. The wisdom and vigour of this new ruler, were immediately felt in the circar of Cicacole, by the appointment of Anweer ud dien Khan Gopamovee to the post of aumildar, or controller

* About the year 1592, Rajah Mansing, the emperor Ackbar's delegate in Bengal having partially subdued the northern provinces of Orissa, including in the list of his conquests the southerly dependencies of Kulling or Cicacole, and Rajemundry, valuing the former of 27 mehals, at rupees 2,39,000, and the latter of 16 mehals, at rupees 1,25,000; but in truth, the Mogul arms did not penetrate beyond the Chilca lake and the assessment of those two districts annexed to, or making part of the original Toomar Jumma of Toorel Mull, as exhibited in the Ayeen Akbary, serves only to evince the imperfection of that famous rent-roll, with respect to the soubah of Bengal.

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of that province; but we are not to estimate the public benefits derived from an able administration of fifteen years successively, by the criterion of a rent-roll, under the best constituted Mussulman government. The pride, the advantage of a great military establishment, though often [625] nominal, must be taken into consideration; and if the policy and passion of princes did not so powerfully incline them to the system of purchasing personal attachments by conferring individual favours, yet it is so much the interest of ministers and other courtiers present, thus to promote the wealth and influence of provincial delegates, perhaps originally recommended by themselves, that full credit ought always to be given to public management, for every acquisition of private fortune authorized by unqualified despotism, written positive laws, or a conscientious implication of their reason and true spirit: nor will such liberality appear so great, when it is considered that death legally gave to the prince, entire and unconditionally, whatever portion of the riches of his subjects, the forbearance of his arbitary will, left to their enjoyment in life, only, perhaps, in the hope of future reversion. To judge, therefore, impartially of Anweer undien Khan's progress in reducing to proper obedience, or in ascertaining and realizing the full revenue of those districts, so long placed under his management, we must take into the account his ample private emoluments, of which a skilful application probably paved the way to further preferment, until finally rewarded by the foujedarry of the Carnatic. That the remains of his fortune, escaped the grasping hand of his immediate superior, the soubahdar of Hydrabad, at the period of his death, must be attributed to the inability of even the great viceroy himself, their common ruler, to assert the more undoubted rights of sovereignty in any part of the Deccan, under the terror of the then prevailing power of the Marhattas. And it may not be unworthy of remark, that even nineteen years afterwards, it required the irresistible influence of the British government to obtain for Mahommed Ali, the successor of Anweer ud Dien, a full discharge of the arrears, or pretended defalcations in the revenue of Cicacole. But if such were the advantages resulting from the ability and good fortune of the Ommilden, deputed by the great Asiph Jah to one of the maritime circars; greater still were the benefits derived from the vigour and integrity of his contemporary, Rustum Khan, who, from 1732, for seven successive years, ruled with the most ample delegated sway, Rajemundry, with the other four more southerly provinces. There the zemindars, or Indian farmers generally had availed themselves of the surrounding distractions of the death of Alem Geer, to usurp the rights and feeble authority of their corrupt Mussulman superintendents. To correct these dangerous abuses, and restore the antient legal or necessary forms of interior administration, were the arduous task assigned to this new zelahdar or provincial governor next in subordinate degree to, though on the present occasion, vested in the plenary powers of a foujedar; and the conduct of the man so fully justifies the Nizam's choice, that even to this day it is held up and considered by the inhabitants in general, as an example worthy of imitation for necessary policy, considerate humanity, rigid and universal justice. At the same time that these zemindars, defrauded the public treasury, they squeezed, with the iron-hand of oppression, the industrious husbandmen and manufacturers. The first objects, therefore, of Rustum Khan's government, was the total extirpation of such merciless tyrants. Those who escaped the sword were proclaimed as traitors, and a reward being offered for their own, with adherents heads, a sufficient number was soon collected, to erect two of those shocking pyramidical monuments, called Khulla-minar, near each of the provincial capitals; for one of which kind, though in a larger scale, the cruelty of Nadir Shah is held in Europe, so justly in abhorrence. The remains of one of those singular proofs of Eastern depravity, the cause or effect of the most violent despotism, are still to be seen in the neighbourhood of Masulipatam, and might be supposed to serve as a lesson of useful instruction to the natives,

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to contrast and revere the lenity of their actual government. But the legislator will assuredly be disappointed who expects to find in Hindostan the operation of free enlarged reason and reflection; and the characteristical traits of the people, as sketched by the great Tamerlane, in his celebrated institutions, would not have been so long and universally admitted by his imperial successors, as making the true unchangeable features of their subjects, as well as indicating the infallible standard of practical rule in politics, if they had not been drawn with exact similitude by a superior discerning genius and the hand of a master. Accordingly, the severe administration of Rustum Khan, which he now farther distinguished, by substituting ameens, supervisors or temporary collectors, in the room of the annihilated refractory zemindars, as proverbial for exemplary excellence in the circars as that of Jaffier Khan, who devised the famous loathsome torture of the by-kunta or paradise, to extort from similar delinquents in Bengal the settled revenue of the soubah, collected from the ryots. Still, however, the jumma kaumil, or original assessment, continued at an under rate on the Khalsah records; and the benefits derived by the state from superior management were always temporary, depending on the personal ability of the individual employed, and for the most part flowing in, through the private channels of corruption. Mussulman depravity, indolence and ignorance, soon made it necessary to recur to the ancient system of finance, through the agency of Hindoo farmers in general, who, to remedy the evils of a fluctuating government were made to have a permanent interest in the soil and general prosperity of the country, by certain local privileges which were so invariably continued in the same family by successive aumildars, that they were often mistaken by the possessors for hereditary rights; proper always to be enlarged in anarchy, or under the authority of natural law, when civil restraints lost all controuling influence; and thus the creation of new zemindars was, in a few years, productive of fresh disorders under similar circumstances, throughout the whole extent of the Northern circars.

A. D. 1753. 5th.—The French.

For when these provinces, A.D. 1753, were annexed to the French dominions in India, under the nizamut of Salabut Jung, who owed his elevation and future support chiefly to the great address and military conduct of the famous Bussy, so this able politician and commander, appointed to rule the Ceded Territories, found himself under the necessity, but [626] always with true measured civilized humanity, of going over the same ground with the best of his Mussulman predecessors, in re-establishing order, and the indispensable indubitable rights of Eastern sovereignty. Zemindars were as usual dismissed from their employments, but generally permitted to enjoy, under French sunnuds, their russooms and saverums, or conditional hereditary privileges, amounting to from eight to twelve per cent. on the net revenue collected; and excepting in the circar of Chicacole, there are more instances of new creations than total extirpation of the necessary officers of government. Here indeed the reform was not complete, a number of petty Indian superintendents divided the whole province betwixt them and family; new internal usurpations, together with multiplied abuses, for ever disturbed the tranquillity, while they lessened the receipts greatly below the dues of the exchequer. The union or annexation of these several possessions under one head, appeared the most elegible system of administration, and Vizieram Rauze, the predecessor, not ancestor of the present zemindar of the same name, who then only held the four pergunnahs or lesser districts about Vizianagrum, rendered himself the most useful and acceptable man to act in the capacity of chief. It is not our province to trace the progressive execution of the plan projected; and we could wish to forget such bloody scenes as occurred, in the acquisition of Bobilee;—suffice it to observe, that success crowned the enterprize, and raised the favourite

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Vizieram to that unrivalled power and consideration which the adopted representative of his family still is permitted to enjoy among a multitude of other official landholders dispersed throughout the circars, some of higher pretensions from birth, but all of inferior territorial consequence. At length, a complete survey and hustabood, or detailed account of the gross
1757. collections of the whole country, infinitely more accurate and useful than the famous Doomsday book of England, were formed, and put Mr. Bussy in the knowledge of resources entirely beyond the reach of his Mussulman predecessors, and greatly exceeding perhaps the general belief of modern financiers. But moderation was necessary, under a recent foreign administration; the regular troops to be supported by the revenue were to be employed in distant service, and the great director general himself, whose presence might frequently be requisite to enforce his decrees, was almost constantly obliged to reside at the Nizam's court, to keep in order and set in motion that wonderful political machinery, which was at once the basis of his own grandeur, and made his nation the arbiters of the Deccan. The jummabundy or annual settlement, therefore, was only doubled in Cicacole and Rajemundry, and brought somewhat nearer the kham wossool, or gross receipts, in the other provinces. Besides which, as a temporary expedient, the zemindars were bound to maintain the public peace, defray all charges of collections, and keep on foot a sebundy corps or militia of twelve thousand infantry, which, over and above the ordinary service of preserving the three yearly corps, or enforcing their equal division between government and its tenants, were liable to be called on for a very small daily allowance, to repel any invading force. All this, however, we believe to have been only the first step towards establishing a more adequate jumma kaumil, or standard revenue, which a future prospect of stability was to make progressive, until arrived at the equitable medium of rent or taxation that leaves abundance to the husbandmen, with a sufficient spur to industry; that supplies the exigencies of the state in the necessary means for general system of defence, or to diffuse with returning increase, through the channels of commerce or other public disbursements, the enlivening benefits of provincial circulation, and after all, afford to indispensable intermediate agents, not princely fortunes to feed idleness, or pamper useless luxury; not hoards of wealth to be secreted in the earth, for the purposes of superstition or chicanery, and thus set at nought the deadly labour of man in the acquisition; not enormous defalcations, from the indisputable rights of royalty to purchase remissions, privileges, and influence by corruption to maintain a formidable military retinue, whose only virtue is personal attachment, to the master that pays them, chiefly in alienated lands, on the footing of those territorial benefices, which, with equal impropriety or ignorance, are sometimes suffered to be given away to gain the partial favour of Bramins, until at length the king's conquered domains are rendered of no account, or wholly parcelled out to support meditated rebellion, and be again re-united under refractory subjects, in the form of hereditary independent possession; no, not any such dangerous, superfluities or embezzlements would probably have been allowed to zemindars; those necessary servile links in Eastern despotism to connect the distant extremes of prince and ryot. Nothing beyond a splendid family subsistence, with just such an overplus of income as might serve to support official dignity, consequential appearance, personal pre-eminence, and gentility. This we believe would have been the equitable political result of Mr. Bussy's scheme of finance, if he had been allowed to complete it, though the ignorant calumniators of that great man, without attending to the other inexhaustible sources of private wealth, which he possessed in commanding the entire ministerial influence of the Nizamut, do not give his disinterestedness all the credit due in the adjustments in the mean time concluded, for the annual revenues of the circars.

But in April 1759, by the conquest of the fortress of Masulipatam, that

A. D. 1759.

6th Anarchy.

great commanding bulwark, the virtual sovereignty of all the maritime provinces on either side, from the river Gondegama to the Chilca lake, was absolutely and necessarily transferred from the French to the British government. The gallant officer, however, under whose command this new and amazing revolution had been affected, could not conceive the possibility of maintaining, under the rule of mercantile establishment, territorial acquisitions of such vast extent. He contented himself, and still more fully his employers, in obtaining a formal grant for those districts only, which have since constituted the immediate dependencies of the conquered capital from Salabut Jung, the supposed rightful renter of the Deccan set up by [627] Bussy, and left the viceroy in nominal possession of the remainder, lost in wonder at the generosity and moderation of the English, though utterly incapable from court distractions, or the local circumstances of the country itself, thus dismembered from its head, to realize the derelicted boon. In consequence of which, for seven succeeding years, the completest anarchy recorded in the history of Hindostan, prevailed over all the five greater Northern circars. The forms, nay even the remembrance of civil government, seemed to be wholly lost; lords became vassals, renters were called proprietors, and aumildars changed condition with their inferior officers, by accepting zemindarry russooms, or yearly acknowledgments to lessen the recorded value and standing revenue of the lands In 1761, an unconstitutional reform was attempted under the sanction of illegitimate authority. Nizam Ali, the brother of Salabut Jung, the actual viceroy, having some time before usurped the general administration of affairs in the Deccan, was so unfortunate in his transaction with the Marhattas, as to be obliged to cede for ever to the Peshwa, territories of the yearly value of one crore of rupees. The aspiring minister, regarding the consequent enfeebled state of the Nizamut rather as the effect of his brother's weakness and unworthiness to rule, than of his own misconduct, began to entertain thoughts of the Musnud, and to anticipate the princely honours to which he had already been declared apparent heir. In this design, he the more readily yielded his inferior charge to a new court faction, which rose on the decline of his own popularity, on being permitted to levy contributions from the eastern refractory provinces, which were to constitute a fund of corruption to assist him in his elevation. At that time, Hussein Ali Cawn acted in the capacity of aumildar in the circars. This man had in vain instigated the English government to assert its rights; at the same time he found his authority curtailed in the exercise of his office by the protection given to the zemindars. Among numberless instances of his kind, one Codant Ram, of Deoracotah, a small but compact fruitful and highly cultivated pergunnah, lying 15 miles south of Masulipatam on the banks of the Kistna, had been invariably assessed in the books of the circar of Condapillee, for a revenue of rupees, two lacks nineteen thousand four hundred and fifty-seven and six annas (2,19 457,6.); the gross Mofussil receipts exceeded this amount in the sum of sixty thousand rupees which defrayed the expense of internal management, such as sebundy, with the russooms and saverams of the zemindar, and other lesser officers of government. Codant Ram, a sensible intelligent man, and at this day, without exception, the most skilful farmer in any of the provinces according to popular estimation, availed himself of the prevailing distraction, on reinstatement in the zemindarry management, from which he had been suspended by the French, to obtain an annual diminution of his usual rent on the plea of predatory and other losses sustained by the inhabitants of the district, in the period of his suspension. He was seconded by the then chief of Masulipatam, who undoubtedly conceiving him aggrieved, interceded so powerfully in his behalf, that for the small additional consideration of nine thousand pagodas paid to the aumildar, the zemindarry, in the first instance, was only rated at forty-eight thousand rupees on the general rent-roll, though afterwards increased to 18,000 pagodas, or seventy-two thousand

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rupees, but with a continuation of the same douceur, on settling the jummabundy. In this situation of affairs, curtailed in power and emolument, Hussein Ali solicited strongly the known ambitious Nizam Ali, who had already set out in quest of his pecuniary object, to visit and reform his own distracted jurisdiction. The invitation was gladly accepted, nor was the expedition fruitless. Titles and sunnuds were lavishly bestowed on the zemindars, for paying up arrears of revenue, or attaching them to the personal fortunes of the discarded minister, who was meditating rebellion against his brother, the immediate sovereign. These favours, illegal, unsubstantial in themselves, did not even in form, transfer any of the rights of Mogul royalty, and were only a temporary confirmation of ancient grants to new usurping landholders; every tehseeldar, or petty Mussulman, and French collector, held and exercised the same prerogative on their first accession or yearly settlement of accounts, and the fees admitted of on such occasions, were no inconsiderable benefit to all the officers of government; nevertheless the privileges conferred in this period of confusion, as coming from superior authority, and flattering to the vanity of upstart pretenders, became soon afterwards in such repute, that forgeries of them were common; twenty rupees could purchase an impression of the counterfeit seal; and eight annas more might have alienated half the regalities of Hindostan, as far as they were, at the disposal of an adroit Persian mutseddy or writer. But now a new revolution was preparing from abroad to rectify these glaring absurdities, and substitute constitutional rule, in the room of the most licentious disorders, oppression, and tyrannical anarchy, which had actually reduced the Nizam's receipts from all the provinces north of the Kistna on a medium of five successive years, to something less than three lacks of rupees annually. This was no other than the grand political change gloriously began ten years before, and finally executed in 1766, by the immediate achievement or under the auspices of the immortal Clive, which increased the British empire, not so particularly in the East perhaps, as universally, to its greatest splendor and magnitude; though, at the same time, with respect to the circars, it could only be considered, as adding territorial possession under written forms, to previous conquered right. Sunnuds, the most ample and legal, were procured from the actual rightful acknowledged emperor of Hindostan, transferring in perpetuity to the great India Company, the entire, free, and unconditional sovereignty of that portion of his hereditary dominions, the present object of consideration, and then nominally under the weak factious administration of his delegate, or rather the self-constituted viceroy of the Deccan. An army of about 3,000 seapoys at once enforced the grant, and terrified the Nizam into a solemn confirmation of it by treaty, but with a voluntary acknowledgment on the part of the English, which, though of longer duration than originally expected, must be allowed sufficiently to support the national claim to [628] generosity and moderation. An insidious combination and war commenced a twelvemonth afterwards, in return for such substantial favour, soon gloriously terminated, however by the battle of Trincomalee, served only to strengthen and give permanency to the tenure of these important recent acquisitions, with rather a diminution of the pecuniary gratuity erroneously called a Peshcush, or tribute paid yearly on certain conditions, to the Soubah, in consequence of the former negociation; nor will it seem a matter of so much surprize, that an incumbrance so large, dangerous, and, as it afterwards appeared, so ill bestowed, should have at all entered into the original agreement, or that an entire permission of it, should not have formed an article of the second, when it is considered, that in both cases, concessions the most mortifying, and infinitely of greater estimation, were obtained in addition, for the nabob of the Carnatic, the mortal enemy and declared rival of his superior the Nizam; that a variety of other circumstances, and political combinations, opposed a more advantageous

A. D. 1766.

7th.—British Rule.

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settlement; such as, that the sphere of British government in the East was but recently enlarged by the acquisition of extensive territory; that men's minds, formed only to the contracted scale of mercantile policy, were consequently unprepared instantaneously to embrace objects so various, complicated, and of so vast a scope; or that, if a few individuals of superior genius could be found, who comprehended the theory, yet still experience was wanting, in the practise: that on the other hand, the highest and most formidable ideas were then entertained of the power, pretensions, and rights of the viceroy of the Deccan; that in proportion as the glare of these, was to vanish from popular sight, so the gratuitous tribute it commanded, was to be of that short duration, subject to many future contingencies, and, at all events, agreeably to the law of nations, as universally understood in the East, as well as to the spirit, and not contrary to the letter of subsisting treaties, was absolutely and finally to cease on the death or removal of the actual incumbent. Neither is it to be wondered, even at this day, after a lapse of full seventeen years of the most profound tranquillity, abundant produce, and commercial benefits, enjoyed, perhaps, for the first time for ages past in all the circars, if the East India Company have not as yet, entirely entered into their last equivocal and more undoubted proprietory rights. Their servants in this country are placed under the most embarrassing, unreasonable circumstances. The pursuit of fortune can be the only private object, to suffer probable death, and certain loss of health, in a foreign climate, destitute of all natural or social pleasures, according to the bent of a tolerably well finished European education. Not only the most rigid restraints, formally are opposed to the gratification of a ruling desire, originating from a fictitious necessity, but likewise, all visible means of subsistence are actually denied; at the same time the temptations of ministerial offers are strong, but not so much in the pride of holding these, as in their attendant emoluments. The virtue of the present age is weak; while refinements of the understanding are capable of finding out and reconciling evasions of the civil, only obey the more powerful law of natural reason. Prejudices are consequently entertained at home, against Indian administration in general. These create disgust abroad: no incitements are held out for industry, improvement, or disinterested conduct. The evil becomes extreme; it is found to be deeply rooted in the original constitution of government; and if at all to be rectified, it can only be, through the lenient, wise, and powerful interposition of the British legislature. The task is begun, with some hopes of completion; yet, if it should appear, in course of a vigorous prosecution, that millions have been lost to the public, in lieu of thousands pocketed by individuals, it by no means follows, that mere penal laws, rigidly enforced by the most virtuous administration in the universe, will prove effectual, when due attention is not paid to the local circumstances and craving private interests of agents, necessarily, employed at the distance of near half the globe from the high controuling power, in large discretionary confidential trusts; or rather, perhaps, according to a former observation, it may happen, that "should restrict-"ed laws be written in blood, and Minos himself the judge, unaccompanied by "reason, they would be as the dead letter of tyranny, opposed by bold necessity, "or eluded by the timid craft and villainy of slavery."—But to return from this digression, to the subject of our historical detail: it is necessary to remark, that even after the formal cession of the circars, so liberally paid for by the Company, their arms had still to subdue, at a great expense, the zemindars of Cicacole and Rajemundry, instigated to be refractory through the former weakness and present machinations of their rejected Mussulman rulers, while the farming landholders of Ellore and Condapillee more readily submitted, under a written promise from the military commander, of the continuation of their privileges under certain conditions; which, of course, were never voluntarily to be fulfilled by a people who, the first time in the tradition of ages, had heard of stipulations proposed by conquerors.

1789. September.

The fate of Guntoor was singular; nor doth the possession of it, yet complete the conquered granted right of sovereignty. A seven years lease of this province, granted to Bazalut Jung by his brother Salabut Jung, the viceroy, to enable the former to entertain the party of Frenchmen to be expelled from the limits of the Deccan, ignorantly described by the river Kistna on the south; and thus virtually set aside the agreement entered into by the latter in 1759, with the English government, was just expired at the period of concluding the treaty of Hydrabad in 1766; and though Nizam Alli, the successor of Salabut Jung, at this time would have considered the extermination of his brother the lessee, a more desirable circumstance than the renewal of his holding, and soon afterwards actually proposed the alternative; yet, as the latter proceeding curtailed the advantages of a more formidable natural enemy, and left great room for future contingencies, so the farm of Guntoor was continued to Bazalet Jung, but under the erroneous description of a jagheer, on conditions acknowledged to have been broken on his part in 1768, and always depending on the good [629] will and pleasure of his immediate proprietory superiors, who, at the same time, enjoyed the most rightful, extensive, and powerful sovereignty actually existing in Hindoostan. But, strange to relate, in 1779, we find the local representatives of this mighty government change conditions with a petty vassal, and put themselves on a footing with the little proprietor of the circar of Adoni, to obtain the rental of Guntoor, that they might have the honour of sub-letting to the lately constituted subadar of the Carnatic, their great enfeudatory nawaub or deputy, as in propriety he must be called, since there are no treaties, or circumstances of equality, to authorize his being distinguished as a federate ally, or otherwise, such a reversal of the natural order of things could not have been of long duration. Ignorant, ambitious, neighbouring rulers, construed a total dereliction of dignity, right, and power, into a conscious incapacity of governing, unless through the vain medium of their own flattered ability and supremacy. And as an earnest of greater acquisitions, the Nizam, in November 1780, seized the province in question, which was now ordered to be evacuated by the English troops; and has, from a series of (to him) fortunate circumstances, continued in his possession even beyond the period of its final absolute reversion to the Company, on the 5th October 1782, when death put an end to all and singular pretensions of Bazalut Jung.

Singular fate of Guntoor.

GOVERNMENT.

WERE we to judge of political events from partial experience, it might be concluded on a superficial view of the preceding account of Revolutions, that the system of government in the circars has undergone the same variety of change. But as limited monarchy and freedom peculiarly distinguish Europe, so despotism and slavery seem to be the universal indelible character, in which nature has stamped the state of civil society in Asia; and if any one local division in this quarter of the globe can be said to bear the first and strongest impression, it is undoubtedly Hindostan. From the remotest antiquity, this country has not only been subject to the single arbitrary will of native rulers, in patriarchal feudatory subordination to one or more superior chiefs, but it hath constantly, in whole or in part, been held in a state of double vassalage or tributary dependance on foreigners, until its final absolute conquest by the Mussulman arms at the close of the 13th century. This revolution, indeed, having effected the total subversion of the ancient inferior empire of the Hindoos, introduced the most violent unnatural tyranny, as being engrafted on a new and sanguinary religion. The rights of persons and things universally, as understood in free states, had, it is true, at all times concentered in the prince, or flowed from him as the focus of royalty, to such of his servile subjects as came within the

Despotic form.

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reflected rays of his temporary benevolence; but at this period, a spirit of enthusiastic intolerance made a daring and successful attempt on the divine and indefeasible right of mental freedom. Thousands of the Indian youth were carried into captivity, chiefly for the purpose of being educated in the slavish detested principles of Mahommedanism, and death or conversion was the usual alternative held out to the mild, though stubborn adherents of the Bedes; grown old under the scriptural rules of Braminical jurisprudence. Yet, even in this horrible oppressive state of society, might have been long endured, through the extreme passive indifference of the conquered, if the evil itself did not carry with it in the depravity, licentiousness and mutual disagreement of their tyrants, the better seeds of reformation, and prepare the land for that memorable change which at length brought the whole empire of Hindostan, under the more qualified despotism of the race of Timur.

Qualified by political maxims.

Although the small portion of country at present under consideration, experienced in a greater or less degree, the effect of these various revolutions, and ought still to enjoy the desirable constitutional benefit of the last mentioned, yet it will not be expected that we should here trace any of the outlines of general administration, even as laid down in the Mogul code; our scope is too limited; for such a design; and it must be remembered, that notwithstanding the more universal political maxims of Tamerlane, deduced from his own practice, and recommended to his posterity, have been invariably adopted by the best of his imperial successors, and only enlarged, methodized, and brought into more extensive use by the celebrated institutions of Akbar; yet every prince or delegate has his own dustoor ul aumil, or special rule or government, sometimes reduced to a form in writing, but for the most part, depending on his single capricious will: and that, therefore, to define a system of the mildest despotism, would be no less a task, than to analyze the various compound of the human mind, in the same man, or discover all the intricate mazes of deceit, inconsistency and folly, in the actions of thousands. This is properly the province of oriental philosophy, general and particular history. We have to lament that the knowledge to be derived from such sources, should be locked up in the difficulties of a foreign language, or confined perhaps to the scanty manuscript records of one accessible library, and which is the more to be regretted, that some palpably erroneous and dangerous doctrines, subversive of one of the first, most essential, and best ascertained principles of Eastern legislation, by which the proprietary right of the soil is constitutional, and solely vested in the sovereign ruler, should of late have gone forth, and received not only the sanction of speculative writers, misled by the misrepresentations of ignorant travellers, or by partial analogous reasoning from an imperfect understanding of fact and local circumstances*, but also be adopted and strenuously urged by men of influence and experimental knowledge, equally eminent for ability [630] and integrity; though it seems evident in this instance, that a close attention to public avocations, or their private pursuits, left them not sufficient leisure to investigate or discuss with due consideration, the true theory of their own practice.† For that such is the foundation of the revenue system, in all parts of Asia, is not only deducible from the nature and spirit of despotic governments, as universally established there, and manifested in a manner, in every page of the genuine particular histories of each country, but absolutely ascertained to be so in Hindostan, in form and fact, by written positive laws; not indeed declaratory of a right which never was or could not be disputed, nor otherwise understood than as instituting and enforcing a practical scheme of finance over the whole landed property of the empire, and calculated to draw

* Vide Legislation Orientale, par Monsr. Anquetil du Perron. Paris 1778 4to.

† Also, Reports of a Committee of the House of Commons, 1781-2; and a Plan for the Settlement of the Revenues of Bengal, &c. 1776.

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the greatest possible rent into the royal treasury, after deduction of the necessary expense of agency, and having exercised the highest proprietary authority in obtaining the legal sources, personal management, and amount of revenue, according to an exact measurement, and proportional assessment of the land, on an equitable valuation of the annual territorial produce, to be equally divided between government and its ryots, or the immediate cultivator of the soil; neither is it to be expected that we should in this place, describe all the higher gradations of delegated power, the standing forms of office, or the functions of superior agents, however necessary it may seem for the more perfect comprehension of the relative subordinate administration of the Northern circars, depending also on discretionary individual rule. Such information will best be collected from the firmans, sunnuds, or commissions of the respective officers employed, connected with an historical detail of executive management, throughout all the various departments of the state. We shall therefore now confine ourselves, to a cursory view only of those provincial arrangements respecting the civil jurisdiction of the territory at present under consideration, which occur, in describing in very general terms, the formal authority of the lowest class of arbitrary delegates, beginning with the *aumildar* as the immediate representative of government.

Aumildar, the provincial delegate.

This officer, though greatly below the degree of the foujedars of the Carnatic Payenghaut and Kerpah, held his appointment in like manner, directly under the soubadar of Hydrabad, but most commonly by patent, from the universal superior, the Nizam or great ruler of all the six soubahs of the Deccan, including the whole peninsula or southern promontory of Hindostan, from Cape Cormorin in 8o North latitude, to the river Nerbuddah, almost under the tropic of Cancer. His local jurisdiction also, when extending over all the northern maritime provinces between the Gondegama and the Chilca Lake, was no wise inferior in magnitude or relative importance, to that of either of his two southerly colleagues, and he was absolutely vested in the same undivided plenary powers of zelahdarry, foujedarry, and shaikdarry, which may be defined provincial civil magistracy, military command, and controul of finance; though with this difference however, in latter times, that he continued in fact, as well as in form, subject to a superior; whereas the others had effected or were supported, in a state of virtual independence.

His powers—Civil.

In the first capacity of Nizam, or ruling magistrate, he was guardian of the rights of sovereignty; prevented or chastised foreign encroachments and interior disorders; declared what should be construed into rebellion or treason, and punished such delinquency at discretion. Arbiter in all cases of life and death, he presided personally, or by naib or deputy, in the sudder cutcheree adawlut, or chief court of justice. The darogha or principal clerk, prepared the indictment, summoned the evidences, and went through the forms of examination, as directed from the bench. The mufti or molavi, doctors learned in the law, expounded the text or numerous orthodox commentaries of the Koran; the cazi, or supreme judge, pronounced the sentence, and the cutwal or lieutenant of police, executed it; but only at the special command of the aumildar. In like manner, this high representative of royalty took cognizance of, ultimately, and solely determined, the more consequential civil disputes or causes of considerable private property; but left the decision of such as were of little moment or unproductive of heavy fines, and the usual forfeiture of one-fourth of the amount litigated claimed by government, to the cazi, who was also public notary in the attestation of deeds of grant or contract, and writings in general. Thus the Mussulman code was the universal established law of the land in crimes and punishments, and regulated the forms in all cases of judicial administration, though the virtual exercise of it depending on

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the single arbitrary will of an individual; and, considering the mixture and common depravity of inhabitants, the crafty pusillanimity or inoffensive bloodless disposition of the greater part, the propensity of the stronger few or slaves in power, to tyrannize over the weaker and more dependant classes of the people, it must be confessed that a system of jurisprudence summary, severe, and despotic in the execution, seemed the best calculated to preserve the distant, feeble supremacy of the prince with the internal tranquillity and order of society. But in mere civil cases or personal differences, the genuine parsimony and bigotted Hindoos seldom if ever, had recourse to a foreign tribunal so expensive, uncertain, and violent in its decisions. The simple, amicable mode of arbitration by reference to the heads of casts and tribes, to native superiors, or mutual friends, was universally followed by those who formed the bulk of the community; and from its convenience, never opposed by their slothful, proud, selfish rulers, since the commencement of English administration. We know not on what principles there has been a total suspension of the long-established Mussulman law and high court of judicature, without substituting [631] others in their room, yet incurring the usual expense of all the requisite officers. That no very great public inconvenience hath as yet been experienced or made visible from such extraordinary deficiencies, may be a good argument to prove the habitually pacific submissive character of the natives, or the strong impression of ancient forms of rigorous justice over timid minds; but will scarcely vindicate the continuance of the same negative course of government, or indeed recurring to any other than the former, under milder and better regulations, unless it be admitted that the experience of ages and reasoning of the best statesmen of Hisdostan can be controverted; that the nature of man is changed, and requires not the checks of a legal despotic authority; or that civil society can long exist in a state of judicial anarchy, under the forced dominion of a handful of foreigners, removed at the distance of a six months voyage from their mother country.

Military.

In the second capacity of *Sirdur fouge*, or head of the troops, the aumildar himself held the principal jagheer or military fief, which was denominated tatie or personal, mushroot or conditional; imposing, in either case, an obligation to maintain a certain number of cavalry and infantry for the protection of the province, and follow the superior's standard in times of foreign war. In like manner, all lesser jageerdars and munsubdars, with their respective quotas of sepoys or soldiers, were immediately under the command of this provincial nazim, who was further vested with the power of making additional temporary levies for apparent and useful services, annexed, as usual, to the post of buckshe or paymaster, which always gives the highest official designation of title to the commander in chief of the imperial forces, and places him next to the vizier in rank and consequence.

and Financial.

But it was chiefly in the third capacity of *shaikdar*, or dewanny delegate, that the aumildar exercised the most important functions of his office. This department had always, during the vigour of the Mogul government, continued separate from the two former, held by the soubadar and his nawabs, or deputies; but on the resolution in favour of Nizam ul Mulck, was, in the first instance, in fact united in his own person, and became so, of course, throughout all the inferior gradations of the sovereign authority. The ordering, management. and collection of the revenues, the amount, ways and means, and personal agency, in raising the supplies, the confirmation of former grants, the suspension of any provincial sunnuds to new men, were the high powers annexed to the post of even provincial controller of finance. He was virtually restrained in nothing, except alienation of land. Remissions of the annual assessment on an increase of expense, the least encroachment on the more consequential prerogatives of

the crown, could not be tolerated; but in the extension of imperial advantages, and at all times to authorize it in any shape, the different tedious and complex formalities attending the royal or viceroyal approbation, under the seals and signatures of all the ministers of state, were indispensably necessary. It is true, indeed, that the proper sources of revenue were ascertained by law and custom, as also the government share of the yearly territorial produce, whether in kind or in specie, and which constituted at least nine-tenths of the public income; but in the latter case, the proportion has only been struck for such lands, as were completely valued by measurement and actual rent, and even then, a latitude was left for greater exactions, on account of further improvement; and in all cases whatsoever, under the most vigorous administration, the aumildar not only could, and generally did, by means of bribery, justify a deviation from any standing regulations touching private interests, but with respect to the receipts of the treasury, was expressly required by his commission, to increase them as much as possible, and by every expedient ingenuity could devise, consistently with the political safety, or temporary views of despotism. In this department also, the Sudder dewanny adawlut, or principal court of exchequer, was under the immediate superintendance of this president of all the other superior provincial tribunals, and the nazer, or supervisor, enforced his decrees through the agency of the hazary, or commander of a thousand peons, of seduwar or head of the jummadar chief, any inferior indefinite number of the sebundy fussulla, or revenue troops, entertained everywhere originally on stated monthly wages, but latterly, from abuse in certain great allotments of land throughout the different pergunnahs, fraudulently sequestered from the circar, to increase the private emolument of one or all of the officers employed in the collections, who were comprized under the following denominations, and divided into two classes; viz. such of the natives as held their appointments, rights, and privileges, by sunnuds from the reigning sovereign, with the good-will of the ryots, or such as were merely temporary, more immediately dependent on the aumildar.

The Desmook.

Among the former, the *Desmook Zemindar Chowdry*, or chief of a district consisting of one or more pergunnahs, held the first rank or consideration, for he was at once, the agent of government, the head farmer, and natural representative of the people. This office was originally instituted in 1582, under the name of *Crory*, by the Mogul emperor Akbar, and during the second administration of the famous financier, Tuder, or Toorel Mull. It was intended to remedy those necessary evils in despotism, frequent changes of the provincial delegate, and the distant remove of the protecting hand of this sovereign representative from the helpless indigent peasantry, as well as to reconcile the conquered multitude of opposite religious tenets, laws, habits, languages, and characters, to the unnatural oppressive dominion of a few intruding Mussulman barbarians; therefore the occupant, though holding his grants only during the life and pleasure of every succeeding prince, or any of his more powerful deputies, was considered as permanent officer, the intermediate agent of government to superintend a certain portion of the country, redress the petty grievances of the Hindoo inhabitants, furnish the husbandmen with the necessary advances for agriculture, and collect or become responsible for their annual rent, to the circar of state; his *nancar*, or Persian [632] derivation, or according to the usage, *Decan saverum*, from the Turkish word, with the common Telinga termination of *um*, signifying in both cases, a subsistence in bread, or a livelihood being to arise from small allotments of land freed from any public incumbrances, and conveniently dispersed throughout the district, so as to make his presence necessary everywhere, gave him local attachment and greater effect to general superintendence, in attending to his own private interest. At the same time, his *russooms*, customs, a commission on the gross revenue collected, invariably

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fixed at 5 per cent. in addition to nearly the like income from his territorial property, were supposed to quicken his endeavours in the exercise of the public receipt by improvements, or greater economy in the mofussil or detailed rural expenses, and in general, bias his inclination to promote the peaceful prosperity of the country. From the first institution of the crory, until the death of Alemgeer in 1707, the person employed in that office, properly speaking, was the only subject under the crown of Delhi who held any thing like a free tenure in lands, to the extent of a family subsistence; for such holdings did not, in form, confer hereditary right, yet they were generally continued, except in cases of delinquency, to the posterity of the original grantee, who was usually chosen, in the progress of Mogul conquest, from among the agents of the ejected and former proprietors, or the most experienced farmers and managers to be found in the country, Nevertheless, his freehold was but a very inconsiderable portion of his zemindarry, or territorial jurisdiction, it might justly be considered the price of securing a local attachment, influencing the welfare and happiness of the inferior inhabitants, in like manner, as his russooms were intended to compensate, as well as stimulate, the laudable endeavour of realizing the public revenue, when he himself acted on the part of government, as the immediate receiver or farmer general of his whole district. But about the period we have just mentioned, from the unsubdued state of the more difficult and distant parts of the kingdoms of Hydrabad and Bajepoor, then recently formed into soubahs or provinces of the Mogul empire, a variety of native landholders, either wholly independent, or in different degrees of subordination to the new mussulmen conquerors, became first known in Hindostan, and distinguished in the records of the khalsah shereefa, or ryot exchequer. Such were all the former class, entirely free, the petty rajahs of Malabar, in the southern extremity of the peninsula, and those of Rumpa and Bustar, among the high unhealthy ranges of mountains which separate the maritime circars, north of the Godaveri from the soubah of Berar; and such were of the latter designation, imperfectly reduced, or subject to a certain tribute, the rannies of Bednore, with the rajahs of Mysore and Tanjore, which served as barriers to the unconquered countries of Malabar, in like manner as the nearest hilly districts of Poleveram, Cottapillee and Tottapillee, under the Rheddewar of Rajemundry, or those of Tarpoor, &c. dependant on another branch of the royal family of Orissa settled in Cicacole, being only partially subdued, ensured the perfect freedom of the more interior mountainous regions of Rumpa and Bustar, ruled by the Coywar and Goddwannah rajahs. In process of time, and during the latter convulsions of the empire after the invasion of Nadir Shah, in 1739, not only some of the principal Hindoos, Jagheerdars, and farmers general, but even inconsiderable enaumdars or charity landholders, hoisted the standard of rebellion, and in different provinces of Hindostan, under distracted feeble governments, actually acquired a greater or lesser degree of independence. All those territorial proprietors therefore, in general, whether free or tributary rajahs, crories, desmooks, or chowdries, acting in their different capacities, or self-dignified with Hindoo titles, usurping the real property of their Mahomedan masters, or mere feudatory or simple pensioners for life, yet claiming, and on the *ipse dixit* weakly or ignorantly acknowledged lawful inheritors of their conditional temporary benefices were ultimately confounded with each other, and classed under the same common well known appellation of zemindar or landholder, and from which proceed those gross mistakes of late occurrence, and doubts entertained, respecting the rights and privileges annexed to a patent office, originally and constitutionally of Mogul creation, under the forms, limitations, and controul already specified. But there is not throughout the Northern circars, more than within the rest of the wide circle of the British or subordinate allied dominions in India, excepting the few instances we have mentioned, a single individual or set of men among the native Hindoos, calling themselves, or acknowledged, rajahs and zemindars, who have the smallest pretension in form, right, or fact, to an inch of territorial

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property, beyond the extent of their nancars or saverums, or who can be considered in any other light, than as mere renters, with stated local privileges, depending on their own good behaviour, and the bounty of the proprietory lords of the soil; unless the English East India Company, in the latter capacity, have, since the date of their territorial acquisitions in 1765-6, formally alienated or transferred, which we believe they have not, any of their indubitable, necessary, possessory rights of Mogul royalty, under the crown and parliament of Great Britain.

Despandeah.

The next revenue officer of rank, and of the same class with the desmook, though of greater utility, and sometimes of more extensive local jurisdiction, was the *despandeah canongoe*, or provincial register; this employment, for the most part exercised by Bramins, is the only one in its nature hereditary, to be found in the whole system of Mussulman government: it was an exception to the general rule, from necessity; but policy, convenience, and universal use, gave to the person holding it a greater degree of consideration at court, and in the public estimation, than could be acquired in virtue of the highest incorporeal rights and privileges. All firman sunnuds, grants of every kind, rules, ordinances, regulations of interior police, judicial decrees, from each of the three departments, the *jumma kaumil toomar*, or original more perfect rent-roll of the lands in detail, serving as a standard and gross valuation, or political calculations of the revenue, and to fix the amount of jageers, as well [633] as of religious or charitable endowments; the *hustabood*, or actual sources of the collections made from the ryots; the *jumma wossel baukey*, or annual account of the assessments, receipts, and balances of the country, as settled in behalf of government, with its intermediate agents; the divisions, measurement, quality, and produce of the lands, enumeration of villages, farms, husbandmen, manufacturers, or artificers, liable to taxation; and in general, all donations, arrangements, and circumstances affecting real or personal property, but more particularly touching the proprietory interest of the state, were necessarily made matters of record in the dufter or office of the despandeah or canongoe, as they could only be properly authenticated, and acquire validity after passing through such form of registration, to render still more efficacious this great intended check, not only on the zemindars and lesser native superintendants, but also on the aumildar himself, and all his immediate agents, in affairs of civil administration or finance; private interest and hereditary independence were the powerful incentives, added to personal honours, consideration, and influence. To ensure the honest full discharge of a very important trust, a russoom of two and a half per cent. on the revenue, ascertained by his own vouchers to have been collected throughout the country, was assigned to the public register, his heirs, and deputies in perpetuity. In lieu of this commission, however, at present there are a number of inferior despandeahs, claiming a right to free merassy, hereditable villages, or to others held by a tenure called bilmokta or tatoodarry, at a low unalterable rent; but all these, we apprehend to be improper, unauthorized alienations, made by the desmooks or other officers of government in power, to purchase greater defalcations in their own favour, from the stated dues of the exchequer.

Puttel and Koolcurny.

Thirdly, the *Puttel muccudim* or chief ryot of a *deh-gam* or village, was precisely, within his narrower precincts, what the desmook was in the pergunnah or zemindarry, as in like manner the *koolkurny*, *curnum*, *putwarry*, or accomptant, held the next inferior gradation to the despandeah. These were the principal and more permanent officers of the revenue, in a regular chain of subordination to each other, when acting under their native head; but serving as mutual checks during the suspended authority of the zemindar, either from insufficiency or mal-administration, and while the interior management devolved on the secondary class of agents before described as temporary

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and immediately dependent on the aumildar himself, in the following order; 1st. The *ameen* vested with inquisitorial and controlling powers in general, became security for the rents of the district committed to his charge.—2. The *sheristadar* or *majumadar*, keepers of official forms or annual adjustments of the revenue, though they did not supersede or exonerate the canongoe, found it of advantage, and were always permitted, to interfere in scrutinizing his conduct, as well as in ascertaining the actual resources of the country, to satisfy the private enormous exactions of corrupt agency, rather than increase inadequate public supplies. In the circar of Rajemundry, at the period of the last change in its government, one of the most remarkable instances on record, perhaps, occurs in proof of the vast individual benefit to be derived with ordinary address and knowledge, from the union of the two offices now in contemplation, in the same person, under the necessary ignorance of new rulers.—3. *Tahseeldars*, or collectors of different denominations and rank, with their moherries, or writers of accounts, assumed the inferior departments, usually assigned to the muccuddim and putwarry, as far as the interest of the state was concerned.

Ameen and Mujumadar.

Thus, then, it appears the aumildar, in his several capacities of zelahdar, foujedar, and shackdar, united in himself almost all the executive powers of sovereignty, if not virtually; the whole legislative authority is exercised under despotism, though dependant on the will of a regular gradation of superior officers; yet like them, he was substantially the representative of the prince, within the limits of his inferior government, executed a greater variety of trusts than constitutionally ought to have fallen to the share of any of them, and were in fact the lot of few, and yielded to them in nothing but extent of local jurisdiction, with its relative influence. Nevertheless his province, such as was in boundary, might justly be termed an independent state in its interior administration, *imperium in imperio*, precariously attached to a distant crown, in proportion to the power, the dread, the awe of the reigning sovereign, and the virtue of that chain of delegated authority on which was suspended the necessary insulated dependencies of a vast despotic empire. But we are of such frail securities of allegiance, as rested merely on the invisible influence of fear or opinion; there was some immediate personal checks on this lowest representative of royalty within the circle of his proper government, and these complete the list of all the independent officers in succession of rank or consequence, from the aumildar himself giving to the *killadar* or commandant of either of the principal forts, such as Masulipatam or Condapilla, the second place. This important post has been usually held for life, under approved conduct, and the form of temporary sunnuds from the actual ruler. A portion of the havillee, or household lands of the circar, was set apart for the maintenance of the garrison, and repairs of the fortifications, a certain stock of provisions and warlike stores were to be kept up; the allowance was invariable, unless to make up the losses sustained from a siege, no accounts of ordinary expenditure were required, and then the jageer or tenure was denominated mushaool, or conditional. When the pay of the king's troops was, in like manner, included in the grant, it was called Ahsham, and returns of the men were annually made to the Men Autisty, or grand master of artillery. But when the lands adjoining to the fort were held, bella shirrit, or unconditionally, nothing was required of the killadar besides simple fealty to the sovereign, and he was in all respects independent of intermediate authority.—3. The *Savannah negar*, or news-writer, was a political intelligence, or spy upon the conduct of the aumildar and all the other officers of government employed on the part of the soubadar, or Nazim, as the *Wakeh negar* was properly a remembrance of transactions in the dewanny [634] department,

sic in orig.

Killadar.

Savannah and Wakeh Neger.

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particularly in receipt of revenue; both these officers, maintained a weekly correspondence openly with their respective principals; whether at Hydrabad or Delhi; they were the instrument which set in motion the great springs of despotism, fear and suspicion, and were dreaded by the provincial delegates, or venerated by the vulgar, in proportion to their ability and integrity. Nor were there religious and moral preceptors wanting to curb the suggestions of unlawful ambition of learned men, under the common appellation of *Mulla*, whose duty, it was to instruct youth and inculcate, among others, the doctrine of passive obedience to the prince, were dispersed throughout the district with competent enaums, or gifts of land. But these, with all the other constitutional checks on Mogul government, prove more or less effectual only, in proportion to the vigour of the hands which hold the reins of government.

REVENUE.

CONSIDERING only the length of time the British sovereignty has been established in the circars; the peaceable indisputed possession for seventeen successive years of a country so accessible, inhabited by a race of people so submissive and mild, as not to have required in so long a period, the exercise of the old or the institution of a new system of a judicial administration; that the government has been armed with all the plenary despotic rights and privileges of the most absolute princes in the universe, added to a military power, and acquired mental endowments in the whole circle of scientific knowledge, of a nature greatly superior to what the Moguls could ever boast of in Hindostan; that there were apparently such extraordinary opportunities to gain information in every branch of politics, and trace true theory to its source, through the detail of practical experience, it may seem wonderful that, at this day, so little should be known of objects of such vast and necessary importance, as the ways and means, mode of management in raising the public supplies, and actual amount of revenue collected on behalf of the state, as to encourage any individual destitute of official local intelligence through others, or from self practice, to step forth in the ambitious hope of being able to say nothing new and interesting on a subject which at present so deeply engages the attention and inquisitorial powers of the nation; to hazard the imputation of presumption in opposing general belief, founded on the almost concurring, testimony of experience of respectable persons, and recorded opinions which may have influenced even a parliamentary decision; and lastly, to incur the certain risque of shame, without any expected private benefit should it appear hereafter, that groundless assertions have been substituted for facts and vain speculations imposed on the world, for the more useful deductions of true plain reason.

But to a well informed unprejudiced mind, it will cease to be a matter wonderful, that so little progress should have been made in the knowledge of Eastern finance, when the rapidity of British conquests, and the peculiar circumstances of the Company's servants in India, are taken into consideration; when it is remembered that for many years back, there hath been a constant fluctuation in the government of our territorial acquisitions, and that in the struggle for the actual possession of these, or annexed influence between the crown and proprietary interests, the representatives of the latter were unable to discriminate by whom, or under what forms, the rights of sovereignty ought and should continue to be exercised; that all public accounts of the revenue, and in general, the whole political learning of Hindostan, are locked up in the intricacies, studied ambiguity, and verbose inaccuracy of Persian manuscript writings; that to the ordinary difficulty of acquiring a foreign language, a remarkable difference of character in the Asiatic dialects, adds a further obstacle to their being learnt by Europeans; that, nevertheless, no adequate

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inducements have been held out to encourage a painful, and in itself, generally speaking, an unprofitable study; yet so necessary to develope the true efficient principles of a system of political economy, professedly serving as a basis for the conduct of public measures, that among the few individuals, who rather from motives of private satisfaction or a natural bent, may be said to have misspent their time in Eastern literature, scarcely one is to be found who has gone through a course of general original history, much less perused, or perhaps ever heard of many of those dry, incorrect, and tedious narratives, which contain the particular annals of Hindostan in detail, and which, though often mortifying to the pride of freedom, in instances of the most servile flattery or unmeaning praise bestowed on rulers as well as disgusting to Christian humanity in exhibiting the native deformity, the horrid depravity, oppression, and tyranny of Mahomeddans, may yet be of some universal utility in conveying a true knowledge of facts more or less important to the interests of mankind, and are indispensibly necessary to the public understanding of the past and present system of local administration, or forming a new, more intelligent one for the future. But when it is known how few, if any, of the Company's civil servants in the circars, have been induced to learn the Persian language, either from want of encouragement, or the facility of procuring Hindoo interpreters, who, with the knowledge of the English, might be supposed capable of transacting the business of the country, through the medium of their native dialects; that in consequence, all original more authentic accounts of the revenue, historical detail of management, and lights into the settled forms of government, the rights and privileges of the prince or people, by a critical examination of treaties, firmauns, sunnuds, temporary or hereditary tenures, were absolutely and wholly precluded, or of no avail to the superintending agents of finance; that further, there was no virtual control over the inferior intermediate native officers employed, whose interest it was for the most part to deceive, who are endowed with sufficient cunning to second predominant inclinations, and who were moreover liable to be imposed on themselves, through technical literary ignorance; and above all, that on the first [635] acquisition of these provinces, necessity perhaps threw the whole executive administration, for the three following years, into the hands of an unprincipled intriguing Mussulman aumildar, formerly in office under the Nizamut, in conjunction with an artful intelligent Hindoo, elevated on that occasion rather informally, to the high incompatible lucrative trusts of dewan public interpreter, and of serishtadar, or actual chief canongoe; that in consequence of a combination so powerful to veil the mysteries of finance, or rather the defalcations of immediate agency, under the pretended forms of antient practice, continued by the most experienced men, an example and routine of management was established, which necessarily shackled all future superintendance; we repeat, when these various circumstances, are known, it may seem more surprizing that so much should have been ascertained, and brought to public credit under the head of revenue, than that so little should yet be generally understood of affairs enveloped in difficulties and obscurity; at least, equal to their importance.

As to the pretensions of an individual, a mere sojourner in the country; of his observations as to anything new and interesting, whatever they may be, he claims no particular merit from them. The office of public minister to the Nizam's court necessarily requires some knowledge of the Eastern language, and the proper discharge of its most ordinary functions, implies a general acquaintance with every branch of politics; at the same time, a private intercourse, founded on a very trifling obligation, with the first statesman in point of station and rank in the Deccan, perhaps the greatest that has appeared of high birth in Hindostan during the present age, in

universal learning and experienced ability, accidentally opened a way to uncommon sources of information from an extensive library, and the most useful public records of the highest authority; the neglect of which, would have argued the greatest demerit, considering the difficulty, perhaps the impossibility, of an European's meeting with the like favourable opportunity of gaining political instruction through the best native channels, always shut up with the most cautious jealousy against foreign inquiry.

In regard to apprehension of incurring the imputation of presumption in refuting received opinions, however far they may have had the sanction of the most respectable personages, such an individual, conceiving the general belief to be founded in error, and of dangerous tendency, must be shielded either by a sense of public duty, or the conscious rectitude of his own intentions; but with respect to the consequent shame of detection in wilful misrepresentation, rather than shelter himself under the uncertainty of private motives, he must wish to rest his defence on the truth of facts and justness of observation on the subject of finance, within the large scope of present consideration, which may be divided into the four following heads, viz. 1st. The nature and sources of the Revenue of the Circars proportioned to the total produce of the country.—2d. The mode of settling the Jummabundy, or raising the annual supplies of Government.—3d. The gross annual Receipts of the public Treasury.—4thly. An account of current charges, involving a proposed Scheme of future expenditure.

1st—Nature and Sources.

First. It is well known that throughout the whole of Hisdostan, the ordinary revenue of government is comprised under the two general denominations of *Mahl* and *Sair*; the latter, arising from a variety of imposts chiefly on personal property, fluctuating and uncertain in its amount; is therefore of an unsettled precarious nature, ascertainable only at the close of the year, and including almost the whole system of taxation in Europe. The *mahsool*, or customs in exports and imports, were fixed by the Moguls at 5 per cent. from Hindoos, or half that proportion from merchants of their own persuation, or favoured foreigners; but this distiction of persons, under English administration, has of course been laid aside. The *rahdarry* is an inland toll, collected at different chowkies or stations on the roads from passengers, or on account of merchandize, grain, and all the necessaries of life, carried to market, and being exacted at an indefinite rate, according to the usual indiscretion of zemindars, or other officers of government, is intolerably burthensome to the lower class of people, without producing any adequate benefits to the state. The *Pandery*, or tax on the shops of workmen and retail merchants in towns, or, under a different denomination, on the temporary stalls erected during the fairs held annually at places of Mussulman pilgrimage, or Hindoo worship, formed also a considerable branch of the sair, together with licences to the makers and sellers of spirituous liquors, or to the keepers of brothels; in like manner, in many places were included a tax on houses in general, on marriage, on looms, on the cloth manufactured; and the *mholorreffa* or artificers and manufacturers, continues everywhere a great discouragement to industry. The *jizea*, or tribute imposed upon the Hindoos or idolaters, was, perhaps, for the last time collected in the beginning of the present century, by Anweer o Deen, the father of the nabob Mahommed Ali, when acting as superintendant of this branch of the revenue, in the town of Surat; but what may appear strange, the personal exactions, under the Mussulman government, from Indian pilgrims resorting to Jaggernaut, or other famous pagodas, are still rigorously enforced by the freest native rulers, successors to the tyrannical dominion of Islamism, yet superstitious adherents of braminical

Sair or Imposts.

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faith. The *ferroay foujedarry*, or produce of fines, confiscations, and the *chout*, or fourth of sums litigated in the civil courts, made no inconsiderable part of the variable uncertain sources of public supply; and to these may be added within the Northern circars, the profits on salt farms, estimated at a lack and a half of rupees, or about two-thirds of the prime cost of near ten lacks of maunds, exclusive of half that quantity exported annually to Bengal before the late prohibition there, on a medium of 25 rupees per o/o maunds, likewise the yearly rent of cocoa nut and palmyra trees in the neighbourhood of the sea ports most frequented by lascars and fishermen, and chiefly near the mouths of the Goadaveri; properly dependant on the port of Masulipatam, though sometime since included in the zemindaries of Muggletore and Peddapore, and which, at one rupee each tree, may be rated at least two lacks at a [636] half rupees additional, as arising from barren unappropriated lands? yet the total of all these abwabs or imposts levied on the general head of sair, either in the circars, or any other part of Hindostan, never exceeded one-tenth, and now falls rather short of that portion of the stated public income; and they were thought of such little account to the state, so oppressive in their nature, for the most part to the poor consequently so repugnant to the principles of the established, as well as any other system of religion, that the wise and politic Alem Gheer the last great emperor of the Hindoostany race of Timoor, abolished, by edict, seventy of these several articles of taxation; though the selfish lenity of the prince more than the refractoriness of foujedars and jagheerdars, whose fiefs continued to be valued without abatement, according to the *jumma kaumil*, or old standard assessment, which included the recently prohibited abwabs, together with the future disorders of the empire, virtually prevented then and ever since, the carrying into effect the royal mandate, left now an historical record, rather of what ought to be done in policy and humanity, than at any time could be expected from the equivocal benevolence of an Eastern despot.

Mahl or territorial income.

It is therefore the *mhal*, or landed property, the first mentioned general distinctive term of revenue, which constitutes the grand, the permanent, ascertainable pre-existent source of finance over the whole of Hindostan, and indeed, all the rest of Asia, under one universal rule, perhaps peculiar to this quarter of the world, though admitting of many subordinate variations in its several divisions; and to this important branch, we shall confine our future disquisitions on the subject before us. Nothing can be more erroneous than the public opinion entertained of the nature of our territorial income throughout the British dominions in India. In Bengal, where most progress hath been made in ascertaining the true original principles of the actual system of revenue, it is generally considered under the denomination and common idea of a land tax imposed on certain classes of native and supposed hereditary proprietors called Zemindars, from a compound in the Persian language, signifying literally, tenants, or holders of land. In the Circars, it has acquired the more dignified apellation of tribute; and the petty farming landholders from whom it is collected, have been sometimes honoured with the title of feudatory lords, but most commonly with that of rajah, or hereditary Hindoo princes. It would be no very difficult matter to shew the foundation of these mistakes, and their influence in determining the opinions of those, who have only European ideas. To comprehend the state of things in Asia, conveyed in general terms of the English language, seems at once obvious and necessary: but it is our present task rather to exhibit the truth of a different, and what we conceive to be the only proper definition, of Indian revenue; viz. not a tax of 1-5th, as in England, on the proprietory income of freehold estates, far less a feu-duty, or fixed perpetual quit rent,

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on such as are in vassalage, and by the antient military tenures known in other parts of Europe, but in form and fact, the landlord's proportion settled on a medium at one-fourth; the *rebba* or *chout** of the original gross produce of the land, shared with the tenantry, or rather a yearly rent, variable according to the circumstances of the country at the period of adjustment, paid to government, as the sole, legal, known territorial proprietor, as generally understood by the ryots or immediate cultivators of the soil, through the agency of the most part of a certain class of Hindoos, nominated on behalf of the state, with suitable appointments in land and money, to the office of zemindar, or superintendant of a local provincial sub-division; and who, collectively, to the greater satisfaction of the people as native guardians of the public peace and private rights, as well as receivers, or rather farmers general of the revenue, relieved their ignorant, voluptuous Mussulman rulers from the intricate troublesome detail of internal police, and the management of mofussil collections. That this was, and continues to be, the true nature of the territorial income of the circars, under the Company's or former administrations, can only be fully illustrated by taking a short general review of the original institution and progress, on Hindoostan of the Mogul system of finance, which is still regarded in fact or by legal construction, as the only genuine source and support of every actual established mode of raising the supplies, throughout one and all of the dissevered members of this once great empire.

Toorel Mull's System of Finance 1582.

Much hath been said of the *assil toomar jumma*, or original roll of the rent, agreeable to the first general assessment of the twelve soubahs of Hindostan, north of the Nerbuddah; undertaken and imperfectly accomplished through the superior agency of the famous Hindoo rajah, Toorell Mull, in the reign of Akbar, one of the greatest Mogul emperors; but of the performance little more seems to be known in Europe, than the total amount for which the several districts were rated, or of its author, anything further than that he was an able financier. The following short Analysis therefore of a work so celebrated, connected with as much as may be necessary of the history of the man, may be equally new, as it appears essential to the more perfect understanding of the subject under consideration.

Toorel Mull, of the Kehtery cast, from Lahore, and at length raised to the munsub, or dignity of four thousand, began his political career in the province of Gujerat, both as a military commander and intendant of the revenue, in one thousand seven hundred and fiftythree of the Christian era. The two following years he acted in the same capacities in Bengal, with greater reputation, during the viceroyalty of Khanjehan. He was afterwards deputed a second time to Gujerat, and on his return to Delhi in 1577, having resumed the [637] office of peshcar, or chief assistant to the Vizier Shah Munsoor, which he held in the intervals of his residence at the capital, had no doubt a great share in the regulations of that year, such as the division of the empire into twelve soubahs, the appoinment of eight principal officers with distinct independent powers to each, and a fixed jummabundy or annual settlement of the revenue, formed on a medium of the ten preceding years' actual receipts, according to the best informamation which could be obtained from the local investigations of a number of skilful ameens distributed throughout the several provinces. But it was

* Hence the derivation of the modern claim of the Mahrattas, who in gaining the ascendancy over, and in imitation of the Moguls, exacted from Foujedars and Jagheerdars of the latter, the same proportion of their income, that these levied from the ryots or inferior tenants of the soil, and at first with the more ready concurrence of the sovereign, because the demand did not come home immediately to himself, and only lessened the power of many refractory subjects.

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not till 1582, when he received for the second time investiture of the vizaret Ashruf Dewan, or post of high treasurer of the empire, that he projected his famous scheme of finance, so servilely adopted since, by succeeding administrations as a model of perfection, and serving as a basis for the actual collections in every part of Hindostan, without any variation in the principle, or much increase in the amount of assessment to the present time, excepting in the maritime countries, since so prodigiously enriched by an enlarged direct commerce with Europe, or in such other places, as were not then completely subdued; or of which the valued rent could not with sufficient accuracy be ascertained in the other period of this great man's administration, finally terminated with his life in the year 1589. The system of political economy which he introduced, and left to immortalize his name in future ages embraced the three great objects of Eastern government: regulations of finance chiefly for the support of a feudal military establishment, through the medium of a gold and silver currency; as best calculated to maintain the power, the dignity, and supply the necessary profusion in expense of a despotic prince.

Reba or Jummabundy Nekdy.

The ultimate point of perfection, aimed at in the revenue department, was to form a rent-roll on an actual measurement of the lands, of exactly one-fourth of their full annual produce, shared with the husbandmen, to be paid into the royal treasury in specie, according to the number of beghas or extent of ground in cultivation, distributed into four classes, expressive of the nature of the soil, and to be invariably rated by a medium then struck of the real value of the several productions throughout the year, as ascertained on the spot: this was called the *Jummabundy neckdy*, or money settlement and the farms so rented were denominated *Ruckbah*, an Arabic term, signifying possession held by a slavish tenure, though probably introduced in Hindostan, from the mode of ancient custom of assessing the country, by the estimated labour of a yoke of oxen. But such a scheme of finance was only applicable to, and intended for, places where circumstances of soil, population, commerce, and general civilization, admitted of the more improved state of agriculture in its various branches, arising from the superfluities, as well as the necessaries of life; accordingly, it prevailed chiefly in the soubahs of Delhi, Agra, Gujerat, and Behar; Bengal being at that time, as little known, as imperfectly reduced, and its climate held in such disrepute, as to impress the idea of banishment on the minds of those, who afterwards carried thither, in multitudes, all the enriching arts of luxury, and acquiesced in the propriety of bestowing the epithet "Paradise of Regions," on a place of residence, before considered with dread, and resorted to only from necessity.

Battai, or division of the crops.

In the other provinces, therefore, the public revenue was levied by a different rule, technically understood under the Hindoo word *Buttai*, signifying division, which was better adapted to the scanty resources of an indigent ignorant peasantry, deriving their subsistence chiefly from pasture lands exempted from taxation,* or who contenting themselves with the luxuriant growth of a single harvest, where two might be produced with a little additional labour, requird that spur to industry given by a judicious increase of the demands of government, and who, as yet generally unused to a gold or silver currency, were for the most part, obliged to pay their rent in kind. Agreeable to this mode, it was ordained, that the great natural productions in all sorts of grain and pulse, depending on the periodical rains, and reaped in either of the two seasons *khereef*

* Excepting the trifling tax of three daums annually for every head of oxen, and six for buffaloes, pastured on improvable uncultivated ground, to serve as a stimulus to agriculture.

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or rubbi, being wholly ascertained, estimated on the spot by the mokeem, or skilful appointed appraisers, should be equally divided, share and share alike, between government and its ryots or husbandmen; nor will such appear an inequitable participation, though the expense of seed, with the whole of the labour, fell on the latter, when we consider the facility of the simplest culture; the general forty-fold returns of a quick spontaneous vegetation; together with the peculiar advantages to a Hindoo, of a free unbounded common pasturage. When the like corn and green crops were produced out of season, or by the increased toil and charge of watering them artificially from wells, public reservoirs, or by means of drains from rivers, then the state was only to be entitled to one-third proportion, as sole proprietor of the soil, of the gross original product; but with respect to articles of greater value thus brought forth, such as ophium, sugar cane, vine, plantains, mulberry and cotton plants, the share claimed from the immediate cultivators, through the agency of zemindars, or farmers general, by a lenient, wise, beneficent government, varied from one-fourth to one-eighth of the entire yearly crop, according to the additional expense and labour of culture, the length of time required in bringing such productions to maturity, and the distance, the hazard, or trouble of carrying them for sale. Moreover, in countries where this rule of buttai, or division of the ordinary and extraordinary harvests between the prince and his farming subjects was established, yet it was always in the option of the latter, as it may be said to have been the terminating ultimate view of the former, as landlord, when the agriculture was in its improved state of new and various cultivation, to commute the larger [638] proportions of rent as paid in kind, for the rebba, or pecuniary assessment of one-fourth, as settled in other places, on a measurement of the lands, together with a medium valuation of their whole and mixed produce annually. There were still, however, very extensive tracts of the Mogul dominion, either totally unexplored, difficult of access, or imperfectly subdued, which neither of the foregoing modes, could bring into a general computation of the revenue. These districts were, therefore, estimated according to the best informations possible to be obtained for the present, subject to future alterations; and thus were completed the foundations of that famous original system of finance, involved in the *Toomar jumma* of Toorel Mull, intended to sustain the vast fabrick of the Mogul empire.

Two-fold distribution of the lands.

The means of realizing the new-formed universal rent-roll, were made subserviently relative to the support of the imperial household, together with the civil and military establishments; the economical reform of which, particularly the latter, was the next grand object of the minister's general plan. Accordingly the whole kingdom, as now assessed, was distributed into lands immediately dependant on the *khalsa shereefa*, or royal exchequer, or such as were assigned over to the greater or lesser officers of government, for the maintenance of troops and personal dignities, by a feudal temporary tenure, at first called *atka*, then *jageer*, signifying territorial possessions so alienated, at the will and during the precarious favour of a despotic monarch. The former division, including the capital town, with its dependant circar, or province of a soubah, or vice-royalty; and the principal pergunnah or district of all the other circars, under the subordinate rule of nabobs, foujedars, or aumils, constituting together the whole *havillee* or household lands of the emperor, set apart to defray his personal and court expenses, those of his guards, state garrisons, as well as the similar establishments of all his delegate representatives throughout the empire, including also in general, everywhere the richest and best ascertained portion of the country, was, besides its geographical juridical subdivisions, parcelled out into others, depending on the amount of revenue, being one crore of daums, or two and a half lack of rupees per annum;

Khalsa portion.

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these were denominated *Chucklas;* and the immediate superintendance, internal management and collectorship of each, were conferred on the wealthiest, most skilful trusty Hindoo farmers which could be found in the district, with an allowance of 5 per cent. on the net receipts of the treasury from their collections, in addition to small freehold possessions in land for family subsistence, already described under the appellation *Nancar saverum;* and the officers thus employed, were at first distinguished by the name of *Crory*, afterwards more familiarly know as *zemindars*, though the original designation is still made use of in all the Mussulman capitals, but with a total change in the nature and forms of the public charge from whence derived.

Jageer territory, subdivided into

The other grand division of the country, assigned over at the new valuation to the several military commanders, the maintenance of their respective troops, included, for the most part, the least productive unsettled districts with a view to further improvement, and more perfect subjection, under the advantages of a local, joined to the vigour of a species of feudal administration. The lands thus distributed in all the twelve soubahs of the empire, as best calculated for the purposes of finance, as well as to insure the stability of recent conquests, under an unnatural foreign yoke, though generally distinguished by the Arabic term Atka, or the synonymous Persian word, jageer, yet received various, more particular denominations from the nature of the different tenures on which they were held. According to the more precise and proper signification of the general term for such possessions, nothing more was understood than a simple allotment of an extensive territory, with its jurisdiction and revenue, to a foujedar, or military commander for a limited or indefinite period, under an express obligation of maintaining a certain body of troops to attend the king in person, or any of his lieutenants in the field. Such were in modern times, foujedarries of Kerpah, and the Carnatic Payenghaut dependant on the soubah of Hydrabad; but the lesser grant of *Tycul*, most commonly confined to a single circar, was considered of a more permanent nature, and besides the expense of a standing force, was sometimes, as Kurnool in the beginning of the present century, burthened with particular services, or a small quit rent. The *Sycurghal* again, was an assignment usually for life, on certain lands for the whole or part of their assessed revenue, without any local jurisdiction, similar to that bestowed on Lord Clive in the Company's zemindarry of Calcutta, which though denominated billa sherit, or an unconditional fief, answers exactly to the zatee or personal jageer of the moderns, in like manner as the preceding tenure of Tycul, being also of Mogul or Turkish derivation, corresponds with that now in use under the terms mushroot, or conditional, and aksham sepahy, or military jageers appropriated either for the support of garrisons or provincial troops. Under the division of assigned country, were also classed, those petty alienations, consisting of a few beghas of ground made over by the prince, in the manner of a religious, charitable, or gratuitous donation for the maintenance of individuals, singly or in community, thus an *Ayma* was granted to professors of learning, and the Mussulman faith, as well as to public foundations or seminaries, such as Gopaman in the soubah of Oude, and Pundua in Bengal. *Enaums* were the meanest and more general gifts of land as bestowed on mendicants, whether Hindoo or Mahommeddan, the common singers, bramins, likewise on zemindars under the more particular denomination of Nancar, or means of subsistence, though the arrogance of some of the usurping rulers of the present age has imposed the same word, as descriptive of the highest, most extensive grants,

Military tenures. Foujedarry.

Tycul and,

Sycurghal.

Civil grants of Ayma.

Enaums, and

on the ignorance in such matters of form of those who had the power or influence to command the greatest real favours ;* but an *altumgha*, according [639] to the literal signification of the two Arabic terms of which this technical one, is composed, conveyed gratuitously from the sovereign to a few of the most favoured of his servants, a small heritable grant of territorial property, perhaps then, and since, the only one of the kind in the whole system of Mussulman jurisprudence. Sometimes the same jageerdar held all the principal subordinate tenures within the limits of his atka, or more extensive jurisdiction, the other was contrary to Eastern policy ; as in those days, the Nabob Zuffer ul Dowlah enjoyed in his turrefdarry or division of the Nizam's dominions, the tycul of the circars of Commamet and Worangole, the sycurghal of many lesser districts, together with altumgha of Niermul. Nor were such holdings, entirely confined to Mahommedan ameers ; for we find even in Akbar's reign, that the great Hindoo rajahs of Mauvar and Iacpour, after being conquered, and wholly deprived of their antient possessions among the hills of Agmere, received them back, as military fiefs, subject to the new regulations of the Mogul empire ; and when the same princes were afterwards so far humbled, as to submit to the mortifying, though intended conciliatory requisition of the emperor, to send their daughters to the royal haram to be espoused under a rule the most repugnant to their natural principles, their assigned territories were enlarged beyond the usual extent of the most considerable jageers.

It must further be remembered, that one and all of the superior and lesser tenures which we have enumerated, could only legally and formally be obtained, directly from the sovereign ruler, under his proper seal and signature, though often through the recommendation of ministers or favourites ; and therefore, when in later times of actual usurpation, yet outward respect for the old imperial rights, any self-created soubahdar, in imitation of the lord paramount, conferred such feudal possessions on the individual *verant in*, and claiming rank with consequence from the antient forms of Mogul royalty, the grant could only be received under the base tenure of *Toalhedy*, a contract, or *Ejarah*, a farm for years ; thus, in the nizamut of Salabut Jung, when the circar of Guntoor was made over to his brother, Bazalet Jung, who also derived his honours and viceroyalty of Benjapour nominally from the crown of Delhi, as the common source of legitimate authority or grandeur, the transfer was made in the manner of a lease, which having just expired at the period of the Company's taking possession of the other circars, was continued by treaty with Nizam Ali, on the same footing of occupancy during the life of the incumbent, under the denomination of a jageer ; moreover, it is to be understood of the division of akta, or alienated lands in general, as well as of that portion of the empire immediately dependant on the khalsa, that the inferior mofussil administration, in matters simply of interior police, or affecting the public revenue, was, with a few exceptions, vested universally in Hindoo zemindars, talookdars, moccuddims, and the lesser ryots or peasantry, sometimes acting in a chain of subordination to each other in the rank we have placed them, sometimes separately ; and there are instances where rights, jurisdictions, and privileges, annexed to the higher of all these subsidiary official distinctions, expressive of a landholding or tenancy in the soil, were united in the same persons, in like manner as hath been remarked, with respect to the lordly feudal tenures of the Mogul ameers, the forms of which may have given rise to analogous ideas in the management of the finances. Accordingly we find, in the zemindarry granted to the Company of the lands about Calcutta,

sic in orig.

Inferior holding of Ejarrahdarry.

Zemindarry or Finace.

* *Vide* the Nizam's Sunnuds to the East India Company, for the Sovereignty of the Northern circars, in conformity to the tenor of Moguls' firmaun,

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investiture given not only under the general more comprehensive, but also under the special subordinate ones of *chowdrahy talookdarry*

Choudrahy.

the one more particularly signifying in the Hindoo language, an inferior civil jurisdiction; the latter in the Arabic or Persian, a dependant tenement on farm, usually assessed in Hindostan, at a fixed annual rent.

But though Toorel Mull, by these regulations, ascertained the legal sources, together with the amount of revenue proportioned to the gross yearly produce of the country, and made the means of collection subservient to another object of government, which was the support of a feudal military establishment; yet a gold and silver currency was still wanting to facilitate the

Regulations of coinage.

operation of either department, involving the receipts or disbursements of the royal treasury. Strange as it may appear, before this period, the only coin in common use, in the supposed rich commercial empire of Hindostan, was on copper, under the nomination of pull, siah, or teloos, sixteen of which were reckoned equal to a tunka of base silver; these were sometimes struck, but solely for the king's use, in making the usual presents to foreign ambassadors, rewarding singers, or the particular services of any of his nobles. Trade must therefore have been carried on, chiefly by barter, the rents for the most part paid in kind, or subject to the same tedious details which might have been found less inexpedient, in the issues of money for defraying the public expenses. To remedy such inconveniences, and enlarge the circulation of specie a new coin of the finer metals was introduced, and from thenceforth gold mohurs, each 11 masheh weight, worth 2 sicca rupees of 11½ masheh, or about 7 dwts. 11 grains, pure silver, each of these to be valued at 40 dawns or teloos of copper, every one of which to weigh agreeable to the former standard, 21 masheh, were substituted as the universal medium of exchange in all financial accounts and pecuniary transactions of the state. These different arrangements considered, severally or as relative to the simple object of revenue, comprehended the whole scope of that system of political economy, as celebrated among the wise institutions of Akbar, as being the most equitable and perfect for the government of a foreign conquest, and still constituting, after a lapse of 200 years, the ground work of the actual legislation of finance throughout the whole of Hindostan, or esteemed the best model to be adopted in future.

In the Deccan, although considerable progress had been made by the Mogul arms, in the reduction of the four nearer soubahs, from the very beginning of the seventeenth century; it was not until the year 1654, in the reign of Shah Jehan, and under the auspices of Moorshed [640] Kooli Khan, then dewan of these southern countries, that Toorel Mull's regulations were there introduced, and became thenceforward the standing immutable law of the land. The original scheme was so servilely copied on this occasion, that the only difference lieth in some nominal distinctions, which are however worthy of notice, to prevent mistakes, in tracing the genuine source of the revenue system established in this great limb of the Mogul empire. The Persian terms, *dustoor ul aumil*, applied to the first institutions, are changed for the Hindoo word, *deharah*, of the same signification, to express the ordinations promulgated for the government of the *Deccan jumma kuumil*, complete or more perfect assessment, is substituted for the *assil toomar jumma*, of proper Hindostan; *baghat*, or gardening, is applied to the finer more laborious culture depending on the artificial supply of water; and the provincial dialect of the South afforded the personal titles, *desmook*, chief of a district, or *despandeah*, its bramin, recorder, and accomptant, instead of the more universal ones of *zemindar* or *crory*, and *canongoe*, or public register. A silver and gold currency has been already long established among the Decanee Hindoos. This advantage, perhaps, was derived from the early extensive intercourse in trade, between that people

and the Persians, or more recently the Arabians, to whom the use of a national coin had been known, near a thousand years before: but whether it was borrowed from others, or originated in the country, it had been found inconvenient, under the preceding Mussulman governments, to attempt innovations, and this may be the reason why Toorel Mull's regulation of the coinage was left out in his system, as revived by Moorshed Kooli Khan.

Established in the Northern Circars 1687.

But it hath been already observed, it was not before the year 1687, that the Northern circars, forming part of the soubah of Hydrabad, fell under the Mogul yoke. It doth not appear that any alteration, either in the amount of rent, or mode of assessing these districts, was introduced at the period of this revolution; the old valuation, or standard of revenue, as fixed, we have reason to believe, on the first establishment of the Kootul Shahy, was transferred to the imperial rent-roll of Alemgeer, and the rule of battair, or equal division of the crop between government and its ryots, is continued exclusively and universally down to the present time, except in places where the unnatural, unrestrained oppression of zemindars, has increased the moiety, demanded in behalf of the public, from the peasantry, solely for private advantage. This simple mode of rating lands for half their yearly produce, is derived from the remotest antiquity in different parts of Hindostan, and still invariably prevails in such countries as were left unsubdued by the Mahommedans, like Tanjore, where the antient Indian forms of administration are for the most part preserved entire; it will not, therefore, be thought extraordinary, that the same custom should thus be the ground-work of one system of finance, and enter largely into the formation of another, established under two cotemporary or successive dynasties of foreign princes, obliged to conform, through ignorance, policy, or necessity, to the former usage of the same unconquered people. Such, however, is the fact; either the circars were subject, in the reign of the Hootul Shahy, to similar regulations as had been instituted by Toorel Mull, or his copyist, in the Decan, for the management of the Mogul revenue, or when they were annexed to the crown of Delhi, they necessarily and immediately fell under the general laws of the empire, which, to this day, authoritatively ascertain the nature and sources of the public supplies to be conformable to the definition which we have endeavoured to support in discussing this first general head of the subject of present consideration.

2d.—Mode of Settlement.

SECOND. The mode of settling the jummabundy by annual agreements, is derived from the highest antiquity in all parts of Hindostan; and arises necessarily from the local circumstances of the country, joined to the character of its inhabitants. The frequency of revolutions in government; variations in the state of population, from the too often experienced calamities of war, pestilence, or famine, and perpetual changes in the produce of agriculture occasioned by inundations, drought, or any irregularity of the seasons, must influence inevitably a periodical valuation of the lands; while the poverty of a people of the fewest possible wants, where nature is most profuse in yielding all the necessaries of life, their factitious simplicity in diet under the severest rules of a stubborn faith, which still further reduces the prices of labour, and encreases of course the indigence of the peasantry, added to the policy of keeping poor the zemindars or intermediate agents of the state, whose sole use in society is confined to the exercise of their civil employments; who are taught through the superstition or chicanery of their priests, to consider the concealment of wealth, as the first of religious duties; whose fortunes, therefore, could not be brought into circulation, unless in the execution of schemes of ambition, either by direct treason or corruption for the destruction

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of that government, from which they derive their political existence. While we repeat the universal irremediable poverty of such a people, partially and very moderately favoured by commercial benefits, passive in their natures, unindustrious from circumstances of situation or the charms of a pastoral life, which eludes contribution for the support of civil society, renders a yearly settlement of the revenue, however inconvenient it may be, in extensive dominions ruled by a few individuals, unavoidable, and highly expedient, as the shortest term that can be prescribed. The only source of Indian wealth in general, excepting the confined, though daily increasing trade with Europe, exclusively enjoyed within the circle of the British possessions, is territorial property, of which the value is low, in proportion as the natural fertility of the soil and general influence of climate, are greater than in other countries; but local circumstances originating in the religion, government, genius and habits of the natives, depreciate so far this single revolving [641] fund of riches, that even indigenous states, deriving from it alone their means of support, have been forced to exclude intermediate property. Interests found so essential to freedom and individual civil prosperity, in places where these effects are supposed so promote the welfare of society, or increase the portion of human felicity; and instead of raising the public supplies by an European system of taxation, were necessitated to claim the landlord's proportion of the yearly harvests, and enter into all the troublesome detail of immediate interior management, on the variable foundations of a temporary settlement of territorial rent. Foreign rulers, possessing by the violent right of conquest and country under such circumstances, and whose wants are not limited to the simple exigencies of internal defence, but relative to the vast complex operations of a distant mighty empire, involving an universal system of politics, and the very reverse of Hindostan in opulence, power, civilization, or particular interests, may find themselves compelled, as lords of the land, to exact a larger share of its yearly produce from the tenantry; but it is impossible they can relax in the established demands of their predecessors, or substitute any other adequate source of revenue, without supposing an alteration in the state of affairs, greatly beyond the perception of human foresight. The stock of existing productive wealth, together with the public supplies derived from it, depending on and being thus limited to the pecuniary returns of a single revolution of the harvest seasons, all operations in finance must have the same temporary bounds, subject to general principles reduced into a system, of which the superior excellence will rest, on the efficiency of mutual checks on personal agency or simplification of forms, accounts, and interior management. Having already described the functions and relative powers of the different officers of Mogul government within the circars, to determine the important question which now arises from the subject before us, the next progressive enquiry leads to a short recital of the established mode of proceeding, in fixing and realizing the Jummabundy, or annual assessment of the lands.

Expediency of an annual settlement.

The Fussilee or harvest year in the soubah of Hydrabad, to the north of the Kistnah, and in the circar of Guntoor to the south, commences on the 25th September, and is of course solar, though founded on a lunar epoch through Mussulman bigotry or ignorance. From the time of Akbar, it had been customary forcibly to introduce the Hegirah, wherever the Mogul arms could command a tributary acknowledgment of superiority, without reflecting, perhaps, on the almost immediate deviation of style which must ensue from the necessity of computing time agreeable to the invariable periods of the seasons. Accordingly, when Shah Jehan, in the year 1045 of the Mahommedan era, enforced the reading of the khotbah in his own name throughout the dominions of Abdullah Kootub Shah, that lunar period was then established; but having

Fussilee year.

been since continued by solar calculation, a difference of near five years has already arisen between the two methods of reckoning, so that the beginning of the present Fussilee 1193, falls in the 10th month of the Hegirah 1197, or corresponds with the autumnul equinox A.D. 1783, from whence is to be dated the eighteenth annual settlement of the revenue, supposed to be concluded agreeable to the ancient and usual forms, until others are established in their room under the Company's administration. Previous to this period, and generally at the setting in of the rains in June, a cowle or assurance of being continued another year in the collection of the public rents, is sent to the zemindars, as head farmers, to secure their influence in promoting and quickening the ordinary process of calculation. It seems impossible for government to enter into a minuter detail of management, than through the immediate agency of these native officers. To obviate such a difficulty, was one of the chief ends proposed by their original appointment, or from the confirmation of successive rules, of local rights and privileges, which so eminently distinguish them among the lower class of peasantry, and raise them so near the level of the landholders of other countries, as it will be found now, or whenever it is thought necessary to discuss the merits of the actual system, to be the only good purpose answered by adopting so much of the Mogul policy, notwithstanding the practice which hath so long prevailed of letting out to temporary farmers, those lands denominated Havillee, and supposed to comprehend the whole rightful territory appertaining to the state. However this may be at seed-time, the koolcurnies or village accountants are, in the next place, directed to ascertain the quantity of ground in tillage, with either the real amount or estimate of the grain sown, and which Tookhemrezi they do with a minute exactness, though rather in the view of preventing any fallacious representation for claims of remission, on the plea of casualties, than to value the future harvest. This grand preparatory operation is performed in consequence of another special writ to the same inferior officers, distinguished in Telinga by the word *Anchumna*, which seems to be a corruption of two Persian adverbs, signifying "there" "is" "so" "much;" but in proper Hindostan it is better understood by the Arabic term koot, applied to ripened corn, when about the month of November such valuation is ordered to be made of the two great crops in the ground, constituting the khereef and rubbi harvests.

Preparatory account.

Tookhemrezi.

Anchumna.

At this important crisis, the zemindars, when most impatient to reap the fruits of their industry or ambitious care, are summoned to renew their agreements with government. It is a mistaken notion that the business of the season must be impeded, by the absence of these people; the very reverse, is oftener the case; they are for the most part all over Hindostan, and in the circars, with the exception of one or two individuals, wholly incapable of transacting affairs of such magnitude, as of late years have been left to their management, and are therefore in a state of tutelage to some crafty, designing, inferior agents, who forward their own selfish views, or maintain their consequence by feeding the vanity of their ignorant employers with ideas of princely grandeur, and too frequently with schemes of independence, under the presumed inability or negligence of any ruling administration, [642] added to the certainty of incurring no responsibility while they hold no ostensible office and are personally unknown; accordingly the zemindaries, of women and of minors, have always been found the best regulated internally, and the most profitable to the public, simply because the agency is united with responsibility in the same individuals, who are subject to controul in proportion to the inferiority of their pretensions, and who moreover, from the general depravity of manners in Hindostan, may be emulous of recommending themselves to the

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favour of government in the sinister view of being continued in the management, to the prejudice of, or with the end perhaps to the utter exclusion of their former principals. Whether then a jummabundy be concluded on the spot, or elsewhere, by the removal of zemindars to any indefinite distance from their respective residences, exclusive of the small personal expense, which it is possible for Hindoos to incur beyond the hire of a pageant retinue, the mock resemblance of an army only when capacity fails in sending the ever constant inclination to command, and intimidate with the reality, is a matter of very little consequence to popular interests, and those of the prince can only be affected more or less in proportion to the degree of intelligence, vigour or probity, with which his delegates are now supposed to proceed, in thus bringing the revenue settlement to a close.

All the superior officers of government, and more especially the despandeahs, being assembled in the dewanny cutcherry, the first most important indispensable account called for by the aumildar or president, is the jumma kaumil, or complete assessment of the Deccan. The principles on which this original rent-roll, to give a more precise idea of it, was formed, have already been explained, as in like manner have its intended uses, which were in the beginning to regulate the two grand divisions of the country, in khalsa and jageer lands by ascertaining the gross value of either, for the immediate purposes of finance or political arithmetic, and ultimately, by gradual systematical progress, in estimating accurately the full dues of the exchequer, as proportioned to the whole amount of territorial produce, to form an invariable standard of revenue, which should be at once an effectual check on the most corrupt intermediate agency, as well to prevent public defalcations, as any encroachment on the private rights of the ryots. But such progressive improvement was contrary to the genious of Eastern governments, and never could be effected under the rule of arbitrary distant delegation; nevertheless, the ancient rental of the Kootub Shahy, incorporated with the jumma kaumil near a century since, imperfect as it is when compared to the present circumstances of the country, is yet absolutely necessary in the formation of a settlement in the circars, particularly to the South of the Godaveri, as exhibiting the only authoritative account extant and in use, made from an actual survey of the local sub-divisions, number of villages, quantity of ground in or capable of cultivation, together with the estimated territorial produce in money, according to the established rule of Buttai.

Hustabood.

To remedy the defects of this antiquated rent-roll, the despandeahs are next called upon for the hustabood jumma, or comparative account of the former and actual sources of revenue, shewing the total increased valuation of the lands, whether real, by improvements, or fictitious, by a reduction in the price of specie, the variations produced by casualties in the state of the country, new appropriations or extinction of jageers, affecting more or less the khalsa portion of territory, together with the amount of new imposts, such as the Marhatta Chout * established in the same places, less frequently from the tyranny of rulers, than the fraudulent practices of zemindars, in withholding their stated collections made in behalf of government. Had the profits arising from such contingent sources of supply, in a long series of yearly agreements, been applied as originally intended to accumulate or really complete the standing

* The Marhattah Chout, or fourth demanded by the people from countries to which they could extend their predatory empire, in imitation of the Rebba of the Moguls, was sometimes levied by the Mussulman government from their Jageerdars, to indemnify the public for real or pretended exactions, paid in gross, and at once to the Marhattahs, in lieu of such a proportional tax on the revenue as in the Soubah of Hydrabad, where the Nizam assesses all his Jageerdars for the full chout of their territorial income, though the whole sum stipulated to be paid to the Marhattas annually on this account, for the province entire, has been invariably fixed at one lack of rupees from the time of the 1st Nizam.

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rent-roll, which fell so short of perfection, under the delusive Persain epithet of Kaumil, little now would remain to be learnt on the subject of Indian finance; and the business of settlement being reduced almost to a simple form, might, without any material prejudice, be transacted in Leadenhall-street, as well as at Masulipatam, through the superior agency of English collectors, under suitable appointments and regulations. But here lay the grand defect of Mussulman administration; deeply rooted in the constitution of unchecked violent despotism, and in the singular depraved natures of the native inhabitants of Hindostan, the knowledge derived from the hustabood was generally perverted to selfish purposes, and in consideration of nuzzerannah, or present, greater or smaller in proportion to the intelligence or power of the aumildars, comparatively with the value of the returning favour, remained in petto, the future productive source of private benefit.

Doul Bundobust.

In compliance however, to the customary forms the zemindar is now ordered to produce the *Doul bundobust*, or an account of his particular agreements with inferior farmers of the district, attested by the canongoes. This sub-rent-roll should be the counterpart, or rather a verification of the *hal-hackcut*, or present srate of revenue, as exhibited in the hustabood formed from the actual subordinate settlements of the current year or collections of the last for the whole zemindarry, inclusive of khalsa and alienated lands; and which, with the tookhemrezi or account of seed sown, the koot, the hustabood, and jumma kaumil, might be supposed sufficient to ascertain the gross receipts or government's share of the full produce [643] of the country, were it not for the baleful influence of Mahommedan administration, in corrupting the whole chain of intermediate agency, and invalidating the necessary checks on the universal moral depravity of the natives. *Kharidge jumma*, or excluded territorial appropriations in jageer, altumga, and charitable donations to Bramins, &c., with the *khurcha mofussil*, or expense of interior management, were still wanting to form the *veek khus*, or net jummabundy of the rents actually to be paid into the public treasury; the former of these accounts would, since the commencement of British rule in the circars, be reduced to a very small compass, if such enormous fraudulent sequestrations as of late years have taken place by the collusion of zemindars and despandeahs, were, as in right they ought, to be resumed; and the latter, including the russooms and savarums of the superior native officers, with the petty allowances to the chakeran or inferior servants, was little more than a simple memorandum of about 14 per cent. to be deducted from the amount of their actual collections, though the prodigious defalcations of modern times, particularly under the new, dangerous, and unwarrantable article of sebundy, when allowed to the zemindars, in derogation of the prince's most essential exclusive right to command and pay the whole armed force of the country, will be found to make this account of charges the most voluminous and important to be examined, as stating, literally and truly, the sinking fund of near one-half the stipulated known dues of the public exchequer, perverted in the application to the intended destruction of, instead of relief to, that state within which it is annually formed.

Kharidge Jumma.

On a short review of these various materials for forming an adequate jummabundy, and which, though more hidden or dissipated, must still exist, and may be found as well under an English government, as that of a French, or Moorish, the work might be supposed quickly terminated, with no less justness than facility; but whether from the innate chicanery of the people, or that a propensity to evasion was the necessary consequence of undue exactions under the tyranny of one administration, or received encouragement from the insufficiency of public demands through the ignorance of another; it generally happened that the zemindars, by various concealed arts and specious pretences,

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retarded the conclusion of the settlement a whole month, in adopting the usual cant of farmers of being over-rated in their rents, and never failing to urge a diminution, however low the assessment might be proposed, when once it fell short of the equitable medium due; and so betrayed a want of knowledge in the agent of government, respecting the value of the territory now to let. If in the meantime the proper season for reaping the harvest was likely to expire, then the *Dumbalah Deron*, or ultimate order to that effect, was issued to the ryots; but if, while without prejudice the crop might be permitted to lie on the ground, the zemindars could not be brought to an agreement, then the only alternative left was to suspend their authority, and to depute aumeens tahsildars, being the proper and more immediate officers of the state, to supply the vacancies in the minute interior management of the collections. It was on such extraordinary occasions that the benefit, the political expediency, was best understood, of training up in the knowledge of the country languages, of the finances, and above all the characters of the people, to be acquired only by local experience on the exercise of provincial employments a certain number of individuals making part thereof attached to the interests, and subject to the whole effective control of the actual government, in whom might safely be confided trust of such high responsibility and importance, as the general superintendance with the collectorship of an extensive district; but under Mussulman despotism, if these requisite qualifications were readily found among a race of men now barbarously ignorant, yet the superior universal depravity of their natures, when compared with the Hindoos, together with a slavish dependence on the delegated chief, rendered them always wholly unfit, for public disinterested purposes, to act in the capacity of supervisors; and, during the former more enlightened administration of the French, though it be admitted that national virtue would have induced the gentlemen in power, even while expectants themselves for the united subordinate rule of all the circars, thus to countenance a system which must necessarily lessen the authority and emoluments of any one man inclined to follow the established practices of his predecessors, by diffusing local knowledge and participating influence among intelligent independent patriotic agents, instead of employing the more servile mercenary natives of the country, who are only faithfully secret in the business of corruption when favourable to their own private interests; yet a transitory dominion of six years did not admit of much experimental proof, in the advantages of a multiplied European superintendance. Accordingly, it very rarely happened that zemindars were deprived of the management of the current revenue of their districts, when their offers did not fall greatly short of the ascertained valuation of annual produce; and when they could give *Teeps*, or the promissory notes of Soucar bankers, or other substantial monied men, in advance for about two-thirds of the net jummabundy at which they might be rated, and are now supposed to acquiesce in, on or before the 1st of January, being the utmost time that can according to customs, or with safety, be admitted of, for the final adjustment of such periodical settlements; these teeps are the best collateral security which can be obtained by government, for the payment of the public rents. When collected by native officers from the ryots, they may farther be considered a pre-existent source of supply, as well as affording to the state a necessary and political control over the monied and mercantile interests, in case of interior or foreign commotions; indeed, the natural influence which such pecuniary obligations give the soucars, in directing the conduct of zemindars, joined to the dread of private losses from the casualties of civil war, have often been the means of preserving inward tranquillity, where all other restraints on a daring rebellious spirit, might have proved ineffectual. At the same time, the acceptance of teeps is founded in necessity. The real or fictitious [644] poverty of the

Concluding forms.

Dumbalah Deron.

Teeps.

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Hindoo peasantry is, and must ever be such, under the influence of their own peculiar rights and habits, that, in order to carry on the common operations of husbandry, in places where the culture is simple, and of the meanest kind, as in the circars, they find it expedient, at the different seasons, to borrow money at high interest, in proportion to the risk incurred by the lender, and never under 2 per cent. per ann. agreeable to the institutions of Akbar, and by one known general rule over the whole Mogul empire, expressed by the Arabic term Tuckair. The zemindars through whom this aid is usually obtained, have still greater occasion, on their own accounts, as merchants, rather than in their proper capacity of principal farming landholders, to make use of, and extend a credit with their Hindoo bankers. As agents for the state, they are put in possession of the public share of the annual produce of the country, divided with the ryots, at a very moderate pecuniary valuation; but that stubborn propensity to parsimony, chicanery, and refractoriness, which so notoriously characterizes them, would render it extremely unsafe to trust to their hands so much property, without some previous security; and the most favourable consequence to be expected would be, a secretion or collusive dissipation of the revenue, which nothing but personal fear, imprisonment, or torture, could bring into the treasury; at the same time, to touch a deposit of hidden wealth, though with the manifest advantage of saving an exorbitant interest for money borrowed, would be deemed sacreligious. That hoard must be eternally increasing, and cannot admit even of the temporary diminution in making profitable loans. To enjoy the full recompence of meritorious conduct in the short probationary life of man, it becomes, therefore, necessary, first to mortgage the current crop of the season to such persons as have given the collateral security of their teeps to governments, and then to participate with them in the benefit arising from the sales, as an indemnification for the risk of staking their credit, or the inconvenience of making the stipulated advances to the state. It is chiefly this intricate, though necessary mercantile operation, which would render a minuter detail of management, than by the permanent intermediate agency of zemindars, if not impossible without loss, at least ineligible, to any ruling administration. Yet, it must be confessed, that the power which it gives to these petty tyrants to oppress the poor, establish monopolies, or withhold the requisite supplies of grain from the provincial troops when on service, most frequently in the view of being better enabled to furnish the enemy, is often productive of the greatest inconveniencies; but as a local vigorous superintendance might, in a great measure, correct this evil, it is only principally to be regretted, that some share of the enormous profits derived from the transfer and sale of the annual territorial produce by the zemindars in their mercantile capacities, cannot be brought into circulation, or by any means be rendered beneficial to the public.

Tuckor.

Having thus brought the Jummabundy to a close, and secured the payment of two-thirds of the amount, by kists or monthly instalments, let us follow the usual process of the year, in realizing the remainder of the stated revenue to the final adjustment of accounts. The 30th of April, corresponding nearly with the termination of the most general civil year of the Hindoos, and concluding the periodical season, in which the returning dispatches for Europe may be made with convenience, has been, with great propriety fixed, on balancing the books of the circar; but it is from the 31st of August to the end of the Fussullee, that the accounts are ultimately settled with the farmers general of the government lands. In the latter of these periods the poonass or small grain harvest, the third and last being reaped, enables the ryots to fulfil their engagements with the superior renters, who are therefore, at this time, debited with the remaining portion of their jummabundy, and equired finally to liquidate their balances;

Kistbundy.

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at length, on the 24th of September, the expiration of the revenue year, a general statement, called the *Jumma Wassil Bawky*, shewing the amount, receipts, and balances for or on account of the current settlement, is drawn out by the head accountant, from the mofussil or similar detailed provincial documents, signed by the zemindars, attested and recorded by the canongoe, and after having gone through the critical examination of many different auditors, is deposited in the khalsa dufter, to serve as a basis for the jummabundy of the succeeding year. It was usual, at the same time, under the Moorish administration, for the aumildar or collector general, as well in his own justification as to remove every possible pretence for future deficiencies, to produce a writing under the denomination of a *Muchelka in darud*, signed jointly by desmooks and despandeahs, and purporting that they have not, in the way of bribery or otherwise, paid a single daum to the agent of government, besides what is specified in the public account of receipts; after which, the only care left, though often imposing a very arduous task, was the recovery of such balances as appeared to be due, on the ultimate adjustment of the year. For this purpose, it might be necessary to scrutinize the transactions of the zemindars, both with the inferior tenants in the participation, and with the merchants in the sale of the annual crops, because the debts which could be ascertained to be due from the two latter classes of people to the former, together with the amount of russooms and saverums, constituted the sole fund of indemnification within reach of the sovereign dewanny authority, to make good defalcations in the revenue, proceeding from negligent or corrupt intermediate agency; seeing the uncertainty, if not impossibility, of ever being able to touch the secret treasure of a Hindoo.

Jumma Wassil Bawky.

Muchelka in darud.

To avoid the detail, and lessen the other public inconveniencies of such a system of management as we have described, though principally defective in the latitude its periodical renewals may give to peculation, or the insufficiency of a variable administration, it has been imagined, that to fix the yearly assessment unalterable at a moderate quit rent, and so put the zemindars of India on a footing with the copyholders of England, would be no less [645] effectual, in accomplishing the desired immediate purposes, than ultimately beneficial in a more extensive view of general political consequences. This involves a question of the utmost importance to the British nation at large, and more particularly interesting to the Company. A local knowledge of the country, of the people, practical experience, or theoretical instruction, deduced from the recorded wisdom of native statement, may determine the judgment of those who partake of such partial lights, to pronounce with truth and confidence, the danger, inexpediency, or absurdity of innovations in the financial policy of Hindostan; that to lessen or fix the exactions, from the actually farming intermediate landholders, would soon be fruitless to themselves, rather add to the burthen of the peasantry, and prove doubly injurious to a ruling foreign state, in reducing for ever the already too scanty sources of supply, even when considered in all their hitherto unrevealed plenitude, or as paving the way to a refractory independence; that in proportion to the decrease of public demands, so would the restive presumption of enfranchized slaves grow excessive, and become most ungovernable, under the feudal acknowledgment of a barley corn, which, in freer countries, best ensures tranquillity. But to impress conviction on the minds of those who, from situation, are precluded the benefit of such contingent aids, to draw a right conclusion in what regards persons and things, differently circumstanced to what they appear to be in Europe, may require the evidence of some ascertainable facts. It is therefore we adduce the following, as applicable to the subject under consideration.

Illustration of the expediency of such forms.

In the circars immediately dependent on Masulipatam, we suppose it is

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Experience in the four Masulipatam Provinces:

generally known, that the zemindars, since, and not before the establishment of the English government, have been considered no matter how erroneously, as hereditary proprietors of the lands included in their respective jurisdictions, and that, agreeable to the mistaken idea of possessing feudal tenures, they were subject to military services, together with a certain tribute in proportion to the valued rent of the countries. We know not whether any enquires were ever set on foot to ascertain these different positions, or that they have been admitted on any other ground than simple surmise, the *ipse dixit* of the farming landlords themselves, or at best the information of the Company's Hindoo interpreter, who, in the capacity of serishtedar, enjoyed an annual income of near forty thousand pagodas from the zemindars of Rajemundry acquiesced in about the 13th of February, 1767; but such is the fact; the assessment of these several districts for seveenteen years back, has been rated extremely low. We shall venture to say, in anticipation of what we have further to add on the subject, that at least *one-half* of the rents collected from the ryots in behalf of government has been remitted to its intermediate agents, under the head of expense, on an idea of their being the rightful constitutional proprietors of the soil. Moreover, the portion demanded by the public, has been invariably limited to the amount, according to the received notion of a tribute; for though an increase of 12½ per cent. is supposed to have been put in the last five years' settlement, on what is termed the Mahmool, or customary jummabundy; yet the total amount of that addition, together with the 10,000 pagodas per annum salary to the interpreter, and 5,724 to be paid into the treasury for his meerassy, did but barely counterbalance the afore-mentioned serishtedarry appropriations, added to an unaccounted portion of Hussein Ali's jagheer, and which then were reannexed to the Rajemundry zemindars, as equivalent only to the aggregate of the two last sums specified:—on the other hand, the stated military services, however much wanted of late, have neither been required, nor commuted for in money. The most profound tranquillity, an increasing commerce, the free secure enjoyment of property, have peculiarly distinguished the circars for a long series of years past, amidst surrounding distractions, anarchy, or barbarity; and so far have these provinces been, from experiencing the calamities of a neighbouring war in the Carnatic, or been burthened with new consequent imposts, that they have rather in the mean time received a prodigious increase of wealth, through the extraordinary profits derived from the exported produce of the country, at least twenty-five per cent. above the usual price. Under a government so lenient, admitting of such uncommon privileges and individual advantage, it might naturally be supposed, that the zemindars, as being the superior class of Hindoo subjects, and most benefited by the powerful beneficent protection of the sovereign authority, would be found constitutionally submissive, grateful and liberal in proportion to their own prosperity, compared with the embarrassments, and the exigencies of the public. But the expectation would be politically unreasonable, and only betray a total ignorance of national character; the very reverse must always be the case, and has been more especially manifested in latter times within the dependencies of Masulipatam, as may be sufficiently proved by a reference to such recorded facts at large, as we shall here only generally touch upon.

Founded on a general state of facts.

The annual jummabundy of these districts, on a medium of the last seventeen years, may be reckoned seven lacks of current pagodas, on which the total balances incurred at the end of the 11th Fussillee year 1186, by zemindars and renters, did not exceed two lacks and a half, exclusive of five lacks more due on soucar teeps, or bills receivable. In the beginning of 1187, corresponding with the year 1778 of the Christian era, computed from the date of the first payment of revenue, it was imagined that

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the current and future collections might best be insured, by calling up the farmers to the principal seat of government at Madras, and concluding a settlement with them there, for five years. That period expired on the 24th September 1783, and the balances were increased to twenty-two lacks eighteen thousand two hundred and ninety-three current pagodas, including only 1,76,411. in bills receivable; of this sum, the four principal zemindars, under circumstances which we shall briefly mention, stand indebted as follows; viz. Jaggaputty Rauze, of Peddapore, in Rajamundry, a vain timid voluptuary, who is allowed to control 2,000 sebundy peons, the constitutional militia of [646] the district, chiefly maintained by unauthorized alienations of lands, and who, with that extravagance which characterizes a spendthrift debauchee, incurs an annual personal expense of near 24,000 pagodas, rather exceeding the income of his saverum, or proper landed estate, to acquire the epithet of *liberal* among his parsimonious countrymen, on a revenue of a lack and forty thousand* from actual collections made by him, of two lacks sixty thousand, owed nothing at the commencement of the last six years, but is now in arrears 3,36,876, notwithstanding the effect of repeated military persuasion.

Trippety Rauze, of Mugletore, in Ellore, a sensible man, but infirm and indolent, a greater economist, with nearly the same private fortune and number of peons as the preceding zemindar, on a jummabundy of 98,000, from mofussil collections of two lacks thirty-two thousand, owed at the former period, only thirty thousand; but at the latter, 6,61,050 current pagodas, including the revenue of neighbouring districts, for which he became security, and received, by himself or his agents, a rent of at least two-thirds exceeding the amount of the public assessment.

Opparow, of Noozed, a stubborn refractory subject, entertains 3,000 sebundy peons, many of them of the Velma cast; the only one of his degree in the circars that even affects a warlike character, and which he supports, not by opposition to the smallest regular force, but by sheltering himself, when pressed, in the neighbouring woods of independent zemindars, and instigating his scattered peons to commit depredations, until government is distressed into forgiveness from the hazard of incurring inquisitorial notice for the small temporary deficiencies which might attend the prosecution of more vigorous measures, on a jummabundy of 92,000 from the gross receipts of the country, amounting to about one lakh eighty-five thousand, was indebted, at the beginning of 1187, not more than 35,000; and owed, the latter end of 1192 current pagodas, 1,41,798, his family and personal charges not exceeding twelve thousand, being amply defrayed from his private landed estate.

Mahputty Row, the uncle and guardian of the young zemindar of Pettapore, and therefore on his good behaviour; on a revenue demanded by the public of sixty-two thousand, collected from the lands actually assessed, and paying in the gross one lack fifteen thousand, owed nothing at the first period, and fell only 1,58,435, in arrears at the close of the last year. His private expenses are about 12,000, but the sebundy peons entertained in his district, mostly on fraudulent alienations of territory, cannot be numbered at more than 1,500.

Twenty-seven petty zemindars, besides the foregoing, with others in the capacity of simple renters, are answerable for the remainder of the balances due the 24th September, 1783, making almost one-half of the whole.

Thus, in a short period of six years, the jummabundy so low, the receipts from the country so ample, and the private necessary disbursements of the

* The Jummabundy and gross Mofussil collections of the zemindars, are here put down in Madras, or three image pagodas, valued in the Company's account at ten per cent. more than current pagodas, rated at 350 rupees the hundred, or at eight shillings sterling each; but of late, the exchange has run 400 Arcot rupees per hundred current pagodas.

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zemindars so trifling, a debt upwards of two years ordinary revenue, has been incurred; and that too, on a settlement on the enlarged plan of a five years' lease. But the truth is, that no public advantage whatever can be derived from such an extension of time, as the annual adjustment and collections from the crop always have, and must ever be continued. Nor would this minutiæ of management be either difficult, inconvenient, or liable to abuse, if the established dewanny forms of government were practically observed; if the native officers were called on, as they must wish, to execute their more consequential functions, and for which they are already so liberally paid for, in money or in lands; and if under the auspices of intelligent well appointed provincial superintendants chosen from the body of the Company's civil servants, means were taken to ascertain, with all possible accuracy, a true jumma kaumil of the lands, and restrain within necessary constitutional bounds, the dangerous and lately usurped authority of farming landholders.

3rd.—Amount collected.

Third.—The gross amount of collections, though at once the simplest, and most indispensible branch of knowledge in the whole science of finance, is generally the least understood, or most difficult to be ascertained. In despotic states, where forms of government are the best, and the administration usually the worst; where the superior energy, order, and subordination incident to individual rule, assist every political operation and enquiry, in return for the infinitely greater disadvantages of popular slavery, it very seldom happens that the actual resources of the country are fully investigated or estimated in the view of proportioning, with moderation and policy, an adequate revenue to answer all public exigencies; when done, it has been usually at the period of foreign conquest, or some great revolution, which throws the most arbitrary executive power into the hands of one of those rare superior geniuses, endowed with all the virtue, vigour and ability, peculiar to the founders of well regulated, mighty and permanent empires. But, however just the principles of the original plan may be, a work so new, of such extent, depending on variable unskilful agency, and limited in the execution, to the short busy life of a conqueror, must necessarily be extremely imperfect; while the daily changes introduced by native and extraneous causes in every thing of human production, may in a period of years lessen the practical utility of, or absolutely set at nought, all the advantages derived from primitive institutions, excellent in themselves perhaps, though easily perverted by ignorant deviations from their true spirit, or rather through the corruption, the base chicanery of ministers and inferior officers, acting under the degrading sway of despotism. In such cases, particularly applicable to Hindostan, the knowledge of individuals, ever partial or confined to the narrow circle of their own [647] experience, is reserved exclusively for private interested purposes. The financier who has learnt the excess of provincial collections made in behalf of the state from the ryots, beyond the amount of an antiquated valuation, obtains the disposal of the district at the usual rate, confers it on the highest bidder for the secret productive favour, or shares more largely the concealed emoluments of superintendance, through the channel of immediate agents. It is seldom, however,

3.—Amount collected.

this lucrative arcanum of the revenue departments extends further than the delegate himself, who, by dexterous management in his employment; by altering and intermixing local divisions; conniving at fraudulent alienations of land for private temporary benefits; seconding from similar motives, the most frequently groundless pleas of farmers for remissions of rent, or increased allowance for sebundy or other mofussil expenses; deranging the settled order and forms of accounts; avoiding detail, and exhibiting only general or broken statements of the collections, may so involve the finances of his district in mystery and obscurity, as to render his own particular services necessary, if he be not altogether deficient in

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address, and at all events, prevent the transmission of local knowledge to a distant superior; while the means of information are despotically confined to a few servile dependents on his private bounty. To make amends for the consequent defalcations of corrupt agency, instead of a reform, or recurring to first principles of the established system of taxation, new contributions are levied, and mathout, or arbitrary assessments, are imposed on a whole pergunnah without sufficient intelligence of its present state, and circumstances of the people; by which a latitude is given to zemindars to oppress the peasantry, while they themselves, with the other intermediate officers of government, continue their wonted peculations, and absorb a current revenue, which, if faithfully administered, might fully answer every demand of public exigency. Such more especially, were the conspicuous defects and disorders incident to the system of policy pursued throughout the Northern circars, from the period of their being first subjugated, to the Mogul yoke in 1687, to their final virtual dismemberment in 1753;—as we shall endeavour to prove by induction, from the following facts.

Standard assessment of the Kootub shahy 1582.

THE JUMMA KAUMIL, or complete assessment of these Provinces, as originally settled for those south of the Godaveri, probably in 1512, and with more certainty sixty years later, for the two, extending north of that river, under the dynasty of the Kootub Shahy, ascertained by a general statement in 1635, when the Princes of that line became tributary to Shah Jehan, and finally enrolled on the Imperial Khalsa Records of Alem-geer, on the entire reduction of the kingdom of Hydrabad; continued thenceforth, with a small addition, as the standard of Revenue, down to the establishment of the French government, at the commencement of the Nizamut of Salubut Jung;—stood thus:

GUNTOOR, or Moortezzanagur, agreeable to its present boundaries, divided into five pergunnahs and 39 villages, composing a limit sturref, mootah or kessmutt, all Persian or Hindoo words, indiscriminately used as expressive of lesser division of territory, assessed for ... ... Rupees	11,67,709 4; of	
which the havillee, or household portion, was ... ... Rupees		6,79,945 12
CONDAPILLEE or Mustafanagur, in its modern extent, including Guntoor and Achulminar, divided into 24 pergunnahs, of which the havillee, for the most part, at present composeth the zemindarry of Mylaveram ...	11,64,463 2; of	
this was set apart for the expense of the royal garrison, &c...		70,512 6
ELLORE; comprehending the twelve pergunnahs, into which it is still divided, though in more early times, these were imperfectly ascertained, or were less productive, being overrated	5,63,247 in-	
cluding an havillee, for the sudder or circar establishment, of		1,41,034 —
MASULIPATAM; exclusive of its late annexations of Guntoor and Achulminar, but adding the pergunnah circar of Nizampatam, rated, with its salt and customs, at two lacks and fortysix thousand rupees, to eight others, being the ancient number of pergunnahs, attached as they still are to the capital seaport, and of which the island of Divie, rated		

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at rupees, 91,070 14½ forms one; in all assessed ... ... which the havillee chiefly arising from the ground-rent of the fort and pettah, with their vicinities; also from the sayer or sea, river, and land customs, mint duties, and above all the profits on salt, with the rent of the palmyra or toddy trees; the whole to support the shabundery or royal maritime establishment, amounted to	7,85,928 10½; of	3,39,855 1½
Total South of the Godaveri ... Rs.	36,81,348 2½;	
RAJEMUNDRY; very imperfectly reduced or known by the Mahomedans; divided into seventeen pergunnahs, of which few of the names correspond with those of the more modern divisions, originally assessed at Rs. afterwards, in 1732, encreased by Rustum Khan to ... ... which havillee rents, for defraying the circar expenses, were	4,19,439 5; but 6,85,529 10; of	50,311 6½ [648]
CICACOLE; the most distant frontier province to the north, only explored along the sea-coast; divide two pergunnahs, and 115 villages and rated at which whole, excepting a peschcush of 35,000 rupees, paid by the ancient princes of the country of the race of Gajeputty, then resident at Pootnoor, and since banished to the hill of Jaepoor and Havillee, and collected from the farms of Cossim Cotah and the capital, to maintain chiefly the paga, or house hold cavalry, a considerable body of which was always stationed there, in like manner as in the southern frontier circar of Guntoor, before the conquest of the Carnatic, in the year 1652; therefore, the appropriations were proportionably great in each of these provinces, being in Cicacole	8,40,122 12; of	8,05,822 12

The total assessment, then, of all the foregoing maritime circars, including the havillee lands, set apart for the special maintenance of the royal garrisons, sea ports, the civil and military establishments, amounting to rupees 20,87,481. 6. did not exceed, in the sixteenth century, or, to be more precise for the sake of analogical illustration, we shall assume the date of Toorel Mull's financial regulations for the rest of Hindostan, A.D. 1582, being exactly 200 years before the present, the sum of rupees, 52,07,700. 8½. but as this was only the jummabundy of the khalsa and jagheer lands at the first period of settlement, and necessarily excluded, such appropriations were thenceforward to be considered permanently attached to the officers, not the families, of certain Hindoos; as we may allow by estimation 10 per cent. on the revenue for the russooms and saverums of the zemindars and despandeahs originally appointed, besides enaums to the value of one hundred rupees annually for the support of two bramins in each village, reckoning the number of the latter, then ascertained, to be 3,000, makingtogether 8,20,770 rupees, in addition to the public income. The aggregate of these two sums paid by the whole body of the people, and amounting to rupees 60,28,470, or, Madras pagodas 15,07,117, it should be here remembered, including the sayer, or variable imposts, with the full territorial

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rent, or royal proprietory share of the gross annual produce of a tract of country, which at that time might have comprised about *two-thirds*, or something more than eleven thousand square miles, of the better ascertained dimensions, since of local divisions generally known under the same denominations.

Continued by the Moguls, but inadequate in 1687.

Now however sufficient in itself to answer the demands of government, or justly proportioned to the state of agriculture and manufactures, such a pecuniary assessment might have been at the period of its first establishment; we believe it must be deemed wholly inadequate and disproportionate a century afterwards, about the era of the Mogul conquest, considering the prodigious change which, in the mean time, was gradually brought about all over the world, in the relative value of specie, and nature of commerce, in consequence of the two grand discoveries of America and a passage round the Cape of Good Hope. These memorable events were antecedent even to the earliest date that can be assigned to the settlement of the revenues, now under consideration, made by Kootub Shahy; but it would seem their influence began only to be sensibly felt in proper Hindostan, towards the latter period we have fixed on, when a gold and silver currency was first introduced as the universal medium of exchange; or perhaps somewhat sooner in the Deccan. To account for the tardy circulation of the treasures of the West, in thus proceeding to enliven, and at length, as is supposed, overwhelm with riches the opposite hemisphere, we are to recollect that the conquest of Mexico was not completed until the year 1525; and that 40 years more was not completed, before the communication with Manilla could have opened a direct channel to the continent of India, for pouring thither the annual sum of near half a million sterling in silver, since paid by the Spaniards from the produce of their Northerly American mines, in exchange for Eastern luxuries; that Peru was unknown until 1532, and the famous mines of Potosi undiscovered for thirteen years more; then the united wealth flowing into Europe from these great extraneous sources, did for the first while but replenish the exhausted veins of circulation, or supply the increased and quick demands of reviving industry; that though the passage round the Cape facilitated the communication with India, to drain thither the growing superfluity of specie in the West, yet the most natural and only effectual channels of commerce were in a great measure neglected, or altogether in the power of a nation whose trade was chiefly warfare, and whose barter with the petty states of Malabar has been considered, even by neutral barbarians, as unqualified piracy.

Discovery of American Mine.

But when towards the close of the sixteenth century, the empire of the Portugueze in Asia, was in a manner dissolved; when the descendants of Tamerlane had firmly established their sway over the greater part of Hindostan, and by the influence of the mildest despotism, founded on the best political institutes, drew a great portion of the riches of the new world within the circle of their dominion through Surat, the grand emporium of both the Arabian and Persian gulphs; when the industrious Hollanders shook off the yoke of tyranny, and in 1602 laid the foundation of their fortune with subsequent ruin, in paving the way, and exhibiting a model for the numerous mercantile establishments of other European nations, which soon afterwards, by mutual rivalship and rapid circulation of the signs of wealth, so prodigiously increased the demand, with the price of Eastern productions; and when, instead of a precarious transit over deserts, infested by a powerful unconquerable race of plunderers, to be afterwards transported on the unwieldy coasting hulks of the Indian seas, capable only of making a triennial voyage to and from their destined ports, the merchandize of either [649] hemisphere, found a much safer and speedier passage through multiplied channels round the Cape, then it was that the commerce of Hindostan may be said to have flourished, the quantity and value of its

Enlarged commerce of Europe around the Cape.

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natural or artificial commodities increased in due proportion to the greater influx and consequent diminution of the value of the precious metals, considered relatively as the common medium of exchange. It is difficult now to ascertain with accuracy, the amount of bullion imported throughout this extensive region in return for the whole export trade of the country, in the course of the century, succeeding the year 1582; but we think it may be moderately estimated on an average, at a crore of rupees, or a million sterling annually, of which Mr. Orme, who had access to the cotemporary records of the Company, assigns to Surat, in his historical fragments, one half, we may give to Bengal for its opium and manufactures with those of Coromandel, distributed to the Eastward in the China seas, twenty lacs out of the Manilla treasure, and surely *thirty* more may be thought rather a scanty allowance for the direct commerce with Europe, though at that period, it was confined for the most part to the coast of Malabar. This sum, if it had entirely been thrown into the general circulation, must certainly have more than tripled the existing stock of gold and silver currency, but a considerable portion was undoubtedly secreted, in conformity to the usage of the Hindoo inhabitants. Still, however, the necessaries and luxuries of life acquired a high nominal value; ancient revenues, paid in money by a fixed disproportionate standard, became insufficient, and should have been increasing, agreeably to the change of actual circumstances.

Analogical illustration.

Accordingly in the year 1687, in the reign of Alemgeer, we find a large addition had been made to the original assessment of Akbar, over the whole of the old Mogul domains, with the exception of some particular countries singularly situated, or bestowed mostly in jageer, on favoured individuals:—thus, as stated in our manuscript of an ancient official common-place book on which we only rely for the fairness of local comparison, or the relative accuracy of the sums of both periods, in 1518 the Assil toomar of

HINDOSTAN, exclusive of Bengal, Panjab and Moultan, was ... ... 4,20,45,82,000 daums; and the ezaffa, or increase in 1687 on the revenues of the same divisions of territory, besides the new annexations made in the intermediate space of time, by conquest ... ... 98,00,11,653; being little short of one-fourth of the original assessment.—In like manner in

THE DECCAN, the Soubah of Berah Proper, including the rents of the Khalsa lands, as well as of those alienated in jageer by various military tenures of the Moguls, was rated in the beginning of Akbar, at ... 59,88,90,000; but in the year specified, when Alemgeer held, unparticipated, the sceptre of all India west of the Birmahpoter, an increase of one-half had taken place, on the first jumma, or ... ... 30,24,70,962 daums.

Collateral evidence in the decreasing value of Silver.

Another circumstance which further marks the influence of the American mines, or the discerning policy of the Emperors of Hindostan throughout the seventeenth century, in proportioning their finances to an extraordinary influx of specie is, that the relative value of silver with the other metals in currency, underwent such a change as might be expected, and soon became universal, in consequence of there being a greater quantity of the former, comparatively with the latter, thrown into the general circulation. We have no certain data for determining the proportion of gold to silver, either at the beginning or close of the period now in question; but from such loose informations as can be collected from cotemporary historians, we are led to suppose that it might have been as *one* to *ten* in the time of Akbar and as one

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to fifteen in the reign of Alemgeer, which last, may still be deemed nearly the par of exchange as the discovery of the gold mines of Brazil, in the year 1695 has since in a great measure, maintained the equilibrium. In regard to the relative worth of silver and copper, which appears the best criterion to ascertain the truth of our present position, we are furnished with precise recorded facts from the imperial edicts. It hath already been observed, that the sicca rupee, according to the standard of Toorel Mull invariably adhered to since, and at first rated for 40 daums or teloos of copper, each weighing 21 masheh; but towards the close of the 17th century, the same coin was reduced by legal valuation, to 48 daums of fourteen masheh, which lowered the proportion from one to ten, to something near one to eight, as may be still the case, on account of the increased importation of the less valuable metal from that time forward.

Greater inadequacy of the Jumma Kaumil, from the rise of the Marhattah State.

Yet however far the two extraneous events we have noticed, might in their necessary consequences have authorized a considerable increase of the original revenue over all parts of the Mogul empire at the memorable conquest of the kingdom of Hydrabad; the subsequent neglect of such an operation, more especially with respect to the finances of the Northern circars, would have appeared quite inexplicable if the causes were not manifest, in reviewing the history and system of Mussulman administration there; considering the influence of a still more important though domestic occurrence which is sufficiently known, as it illustrates the annals of of the Deccan, when the victorious arms of Alemgeer were led thither by himself in person, to crush the upstart destructive power of the Marhattahs. The rise of this famous Hindoo aristocracy, on the ruins of the great monarchical state of Bejapoor, and the rapid progress of its elevation, soon after the accession of Bahadar Shah in 1707 to the imperial throne of Delhi, were productive of such local effects, as might be expected from the establishment of a government founded on principles the most barbarous and repugnant to every idea of civilized society. The enriching arts, manufactures and [650] foreign commerce, in a manner exclusively confined to, or peculiarly distinguishing the Western coast of the Peninsula, while under the protecting sway of the Mahommedan princes of the race of Adilshahy, were, when subject to the violence, rapine, and predatory policy of the Marhattahs, driven thence to find an asylum on the shores of Coromandel and in Bengal, where they have continued since to flourish with increasing prosperity; and in no place more remarkably, than within that portion of territory, the present object of consideration; though it required all the virtue and superior intelligence of a free European administration, to draw adequate public supplies from the new current of wealth thus flowing in from *three* such copious sources as we have named; and which, during the Mogul government, was turned solely to private advantage, fed the ambition, with the pernicious luxury of intermediate agents, or could only be made beneficial to the state, through the dangerous channels of corruption.

3d Amount collected.

But to estimate with more precision, the progressive improvement of the revenues of the circars, in consequence of the revolution of 1753, we shall here exhibit a statement of the French Jummabundy, five years later, and one immediately prior to their expulsion, when the influence of the recent change may be supposed greatest; in doing which, for the sake of a just comparison with the original assessment fixed in 1582, we shall follow the order observed in the latter, and consider the relative circumstances of both, premising, that for the districts south of the Godaveri, we are not furnished with an account of the particular settlements made with the zemindars by those Mussulmen or Hindoo agents with whom the French concluded general

French Jummabundy, 1753.

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agreements, exclusive of all disbursements; and that therefore, we must substitute the ascertained collections of later times, made from the farming land-holders, under the immediate sanction of sovereignty.

GUNTOOR, according to the Nabob Mahommed Ali's bundobust and receipts for this circar, in the Fussillee year 1189, after allowing for the enormous charges of sebundy, &c. claimed by the zemindars to support their peons ... ... Madras Pags. 2,41,950

MUSTAFANAGUR, with Ellore, reckoned of equal value, according to the medium of Hussein Ali's and Jogre Pundit's 3 years settlement in 1176/7 and 1178, immediately on the establishment of the English, exclusive of Guntour and Ackulminar attached to Masulipatam, and rated in the Jumma Kaumil, the former, Rupees 44,615. 14½; the latter, 26,447. 15½; ... ... both circars 3,21,684

MASULIPATAM, including the two pergunnahs of Guntour, &c. with the sea, river, and land customs, for the year 1178, under the English government, but, exclusive of Walloor and Dooa, the one annexed to Mustafanagur, at Madras pagodas, 6,000; the other, to Ellore, at 4,000; and, supposing that the pernicious system of farming was also adopted by the French, and immediately followed by fraudulent alienations of land, cutting down of the toddy trees, with all the various abuses which so prodigiously decreased the revenue of the sea port duties below the old assessment ... 1,25,465

TOTAL South of the Godaveri ... Rups. 27,56,396, or at 4 ea' Pag. ... ... 6,89,099 Ms. P.

RAJEMUNDRY, completely subjugated by M. Bussy, particularly the rich manufacturing island of Nagrum, hitherto unexplored, put under European management, and in 1167 Fusillee, or 1758 A. D. moderately assessed, exclusive of all mofussil expenses of sebundy, for near double the ancient rental, being, Rupees, 1351,420; or, at 4 rups. each Mads. pag.; of these 3,37,855

CICACOLE, in like manner, almost entirely reduced, and countries to the value of rupees 13,56,000, conquered from a number of independent zemindars, were conferred, we know not for what public considerations, in tenantcy on Vizieram Rauze, intitled by Salabut Jung in derision, though, at the request of M. Bussy. Munniur Sultan or king of the Jungles; these annexations being in addition to the old possessions of Potnoor, Boglepoor, &c. four pergunnahs, now constituting the zemindarry of Vizianagrum, valued at rupees two lacs ninety thousand, which, as it was gradually dismembered from the antient havillee or government lands, by the Mussulman deputies from Hydrabad, was bestowed on the predecessors of the actual possessors between the years 1655 and 1741, when the ambitious Viziarm, having acquired the whole district by the usual tenure of Hindoo landholders, began to extend his jurisdiction over the reduced proprietory lands of petty talookdars in the neighbourhood, through the corruption of Jaffier Ali Khan, then the deputy of Nizam ul Moolk, from whom he obtained Singricotah, until the joar or murderous scene of Bobilee, in 1756, terrified ten more of these little proprietors into submission, under the controul of the same Viziaram, now appointed farmer-general of the whole province of Cicacole south of the river Poondy.

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Accordingly, in 1758, the jummabundy of this circar, exclusive of sebundy and other charges, as appears by an original abstract Statement, stood as follows :			
VIZIANAGRAM, with eleven other zemindarries, including a nuzzeranah paid to ameer U'dien Khan, and future aumildars, of, rupees 2,28,768, were now rated, in behalf of the public, for ... Rupees	4,50,886 [651]		
The Havillee of Chicacole and Cossim Cotah, &c. including the Mujmadary villages, were let for	3,39,509		
Worota, &c. pergunnah of Jaggaputty Rauze for	1,43,000		
Sittiavaram, &c. of Poycarow ...	32,734		
And 500 candies of rice, paid by the two last zemindarries	20,000		
		10,36,129	
ICHAPOOR, including the Havillee farms of that pergunnah, as well as of Ganjam, &c. to the amount of Rs. 1,76,141, with eighteen petty zemindarries, all under the controul of Narraindos of Kymedey, in like manner as those to the south were under Gajeputty Rauze of Vizianagram, together assessed ...		7,81,298	
Making, in all, a Total of Rupees		18,17,427 ; or, at 4 p' pagoda	4,54,356MsP.

Thus then the general assessment of all the Northern circars, while under the French government, was augmented to pagodas of 3 images, 14,81,310 and a fraction, or to rupees 59,25,243, clear of every Mofussil expense ; but as charges of sebundy or revenue troops were very considerable in the time of the Moguls, and always to be deducted from the jumma kaumil of the provinces we must in order to draw a just comparison, make an allowance accordingly, and give credit for the amount to modern settlements, made in exclusion of such expenditure ; then the difference will be merely political, that is to say, the native militia corps, which did and still continues the great efficient power of the Mahomedans in Hindostan, notwithstanding the recent practice of maintaining standing armies in imitation of Europeans, introduced by a few aspiring rulers, when considered with respect to the French government, were a proportional diminution of its strength, inasmuch as the ancient military force of the country, thus kept up more especially to secure the revenue, fell entirely under the controul of upstart zemindars, whose possessions, natural interest, and late usurpations, influenced irresistably a disposition hostile in the extreme to a foreign establishment, though perhaps the very source of their own political existence, as was evinced in 1759, in the innovation of the circars by the English, when Gajeputty Rauze of Vizianagrum, whose predecessor had been the most favoured landholder of M. Bussy's creation or aggrandizement, appeared the foremost to rebel against the actual sovereign, and join the standard of the foe with the sebundies of his district, which undoubtedly he would have done thereafter on any similar occasion, to oppose his new friends, agreeable to the universal Hindostanny maxim, that every revolution in the state, must be favourable to the lawless ambition of subjects, either in consolidating the rights acquired under the dispossessed party, with the additional concessions obtained by stipulation from the one succeeding, or at any rate, establishing former pretensions, as coeval with the date of the last conquest.

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There never was however, any certain invariable rule for the militia establishment of a single district, perhaps for two years successively; the expense being estimated at one-fourth, sometimes a smaller proportion, diminishing to one-twelfth at other times; and always more or less, according to the influence of the provincial delegate, whose grand private emoluments arose from the abuse of this necessary institution. To ascertain, therefore, with any degree of accuracy, the amount of sebundy sepoy charges in all the circars, to be added to the French bundobust, in order to compare it with the original assessment of the Mahomedans, we must have recourse to the accounts of a later period than the era of either, though the numerary of individuals entertained in this service has, without doubt, been on the increase since the commencement of the English administration. Accordingly, the committee of circuit in 1777, found that the military force of the zemindar of Vizianagrum alone exceeded 11,000 peons under every denomination, to which might be added, 5,000 auxiliaries from dependent landholders of Cicacole, exclusive of those of Ichapoor, to whom we may moderately assign 7,000 more, for all the provinces subordinate to Masulipatam. A pretty exact calculation makes the number 12,000, and a still better authenticated computation, allows 6,000 to the circar of Guntoor; the whole forming a total of forty-one thousand armed men, entirely under the control of about seventy zemindars, and which, though collectively, not equal to the regular battalions of sepoys in the face of an enemy, would yet be of prodigious importance in the moment of an invasion, are the great support of the refractory spirit so notorious among the superior class of Hindoo landholders, while they are the bugbear of feeble unintelligent Mussulman administrations; incurring an annual expense to the state, now indeed partly defrayed from fraudulently sequestered lands, at the rate of four rupees monthly each man, *of nineteen lac sixty-eight thousand rupees*, though one half of this sum, would be fully sufficient to maintain, even on the European establishment, the requisite body of militia for the business of the collections, as well as to answer every purpose of internal defence against the enterprize of any of the neighbouring country powers.

Militia establishment included.

The gross assessment of the circars then, with this addition under the French government, will amount to rupees 78,93,243, exclusive of russooms, saverums, and enaums to bramins; forming an increase of nearly one-half of the original settlement concluded in the sixteenth century, and in proportion to the augmention of the revenue of Berar, an inland soubah of the Deccan, little benefited by commerce, seventy years earlier. Now, if we take into [652] consideration, that the world had in the mean time been enriched, upwards of two thousand million sterling in specie from all the American mines; that of this treasure, if we only allow one-twelfth, or a million annually, to have been brought into Hindostan through all the old and newly discovered inlets of trade, the currency of the empire circulating it on the largest scale, must have accumulated four-fold since the year 1582, and consequently the pecuniary value of lands proportionably risen; that the Northern circars more especially have been benefited by the great revolution in the commerce of India, from the rise of the Marhatta aristocracy on the opposite coast; and above all, that nearly one-third of the whole territory of these provinces has been recently explored, conquered, and annexed to Rajemundry and Cicacole, where the increase of the old jumma kaumil is most remarkable, perhaps it will appear, that the French assessment in 1758, was less adequate to the circumstances of the country at that period, than we endeavoured to prove the antiquated settlement of the Kootub Shahy to have been, when in 1687, the amount was transferred to the Mogul records as the

Extraordinary insufficiency of this Settlement.

3d. Amount collected.

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standard of future revenue, to mark the value of so much of the then conquered kingdom of Hydrabad.

Illustrated by comparison with the Revenue of Bengal.

To decide with greater certainty on this subject; let us draw a comparative view of what passed nearly in the same interval of time, with respect to the Finances of Bengal, which, though differing in importance, afford almost an exact parallel in other relative circumstances, except in the article of augmentation. There the assil toomar jumma of Toorel Mull, for reasons which have been assigned, or are self-evident in the depravity of Mussulman government, had undergone no variation in the way of improvement, from the days of Akbar to the death of Alemgeer; nor then, until the gradual subversion of the Mogul empire produced provincial independence, and made it the interest of Soubahdarry usurpers to bring into the public coffers of dismembered states, what they had before embezzled, when acting under the delegated authority of the kings of Delhi, virtually, as well as in form. In like manner Bengal, rich in manufactures, peculiarly so, in some natural productions required for foreign luxury, happy in its situation, and many concomitant local advantages, derived the same successive mercantile benefits from the discovery of America, of the passage round the Cape, and from the revolution of Bejapoor, than the circars had done, on a smaller scale, within the same period of time. Thus agreeable to an authentic statement before us,

BENGAL, in its modern state, exclusive of Midnapoor, with the other provinces of Orissa formerly annexed, and of some latter continued annexations, which we shall particularize, was assessed in the gross, in 1582, for daums 50,96,36,280, or Rs.	1,27,40,907	
COOCH BEHAR, conquered by Alemgeer in 1660-1; divided into five chucklas, and 89 pergunnahs; was rated, from that time, for ... Rs.	10,00,000	
ISLAMABAD, or Chittagong, acquired in 1665-6; divided into 65 pergunnahs ...	3,75,000	
	13,75,000	
Making the Total of the original Settlement of Bengal		1,41,15,907
The ABWABS, or recent Imposts added to this united sum, and registered in the Dufter Dewany, were as follow; viz.		
In the Government of *Jaffier Khan*, who had been dewan of the province from the death of Alemgeer, and by the pecuniary aid of Jaggut Seat, purchased the Soubahdarry from the ministry of Furrokhseer in 1713, and powerfully retained it until his death in 1725; a general tax, under the head Khass Noveessy, was established to defray the extraordinary batta, or agis, on the gold and silver coin brought up to be remitted on Delhi; in all, per annum	2,56,607½	
In the succeeding and more independent administration of *Sujah ul Dowla*, until his death in 1739, a mothoot or arbitrary tax had taken place of	1,34,900	
Nuzzeranath moccurrery, or fixed presents	5,66,653¾	
Mathoot Feel Khanna, elephant charges...	2,88,702¾	
Abwab, Foujedarry, Confiscations, &c. farmed	6,17,820½	
	16,08,077	
In the vigorous unqualified usurpation of *Aliverdy Khan*, commencing in 1740, and ending with his		

life in 1756, a chout or fourth, to be paid to the Marhattahs, was levied, and continued though the cause had ceased	15,33,911¾		
Nuzzeranah for the expense of Munsor Gunje	4,20,025½		
Akhuc, Khesht, Gor, &c. partial taxes ...	1,59,815½		
		21,13,752½	
In the short, ambitious, needy government of *Cossim Ali Khan*, he brought into the public treasury the kiffayet, or profits of Shahamut Jung, Soulet Jung, &c. in Dacca Purneah, and [653] Dinajepoor, &c. being the private defalcations or encreased revenue of Teelaks and Jageers of these foujedars on a hustabood ...	51,46,838		
Besides a serf or expense of certain collections, ½ annas levied from the ryots ...	4,53,488		
		56,00,326	
			95,78,763
TOTAL of the Assil Toomar Jumma of Toorel Mull in 1582. with Ezafa, or encrease by conquest, Improvement or Taxes, to the year 1763 ... ... Rupees			2,36,94,670*

But as it appears by a settlement made in 1728, in the government of Sujah ul Dowlah, that the assessment of Islamabad and Cooch Behar was reduced below the original valuation stated in the preceding account; so we are to observe, that the sum total of the increase accumulated to the year 1763, was only on the amount of the ausil jummabundy of Toorel Mull, and makes, therefore, rather more than three-fourth parts of that ancient rental fixed in the reign of Akbar. It is further to be remarked, that since the commencement of the immediate financial administration of the English in 1772, over the whole soubah of Bengal, it had been discovered, and if not already, will soon be made manifest to the public, that the net actual revenue of the country due to the exchequer, and levied from the ryots with great moderation and equity agreeable to the original proportion or political principles established in 1582, and invariably adhered to since, in assessing all and every part of the Mogul empire in Hindostan, exceeds three krore of rupees, including fraudulent or

* The financial occurrences of Egypt might also be cited in 1516. When Sultan Selim conquered this country from the Mamelukes, he fixed the rent of the lands capable of cultivation, then ascertained by measurement (and which from the physical circumstances of the country, confined from its southern limits, under as far as Cairo, in lat. 30° North, to a narrow valley of 10 to 20 miles in breadth on either side of the Nile, and thence to the sea, circumscribed by a desart bordering the two branches of that river forming the Delta, could never have exceeded 14,202 British square miles in its greatest extent, or of local measure 68.73,768 Thedans'* of which perhaps only ¾ths arable each of 20 square cossibs of 12 English feet every side, or nearly one acre and a third) at 40 mydens or parats, equal to a Turkish piastre, or 2/6 sterling per Thedan,* including a miri or tribute only of 25 mydens to the Porte, and the remainder to defray the expense of the civil and military establishments, being together thought equivalent to half the yearly produce of so much land, about the year 1684. When the value of specie had considerably diminished, and the governing Beys were advancing to independence, the rental of a Thedan* was generally increased to one mahhoob, 1,200 parats, equal to ½ German crowns; but in 1779 the ordinary proportionated exactions of the old Timar proprietors, for the same square measure, had risen to ¾ German crowns, or seven and a half times the original assessment of Sultan Selim; and when the Beys settled by a valuation of the crop, with yearly measurement of the lands actually in cultivation within their own immediate domains, then the price of a Thedan* varied from 5 to 10 German crowns, according to the quality of culture; the revolution in the relative worth of money and territorial produce throughout all the kingdoms and states of Europe in the same period of time, and through the same causes, discovery of the American mines, with increased commerce, is too well known to be here noticed; the change is comparatively great, as the distance of situation with respect to the source of riches is lessened, and as the custom of secreting treasure is peculiar to India. [654]

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unconstitutional alienations of landed property to Bramins and others, under the denomination of bazee zemeen; and that therefore the true pecuniary increase arising in this most valuable portion of the British dominions in India, comprising an area of 72,000 square miles, being nearly the extent of Great Britain itself, instead of seventy-five per cent. as before specified, has been really one hundred and twenty-five per cent. on the old assessment, in the same period of time, generally understood that the French government were enabled to realize only fifty per cent. in addition to the jumma kaumil of the Northern circars, which being equally favoured with the neighbouring territory of Bengal, in local or extraneous circumstances, might be supposed capable of yielding a similar increase, in proportion to the ancient revenue; and still with respect to either country the public income thus raised, which only in the same ratio with the fall in the value of specie, would be but on a par with the first regular assessment; and what appears an extraordinary exaction, must be considered as merely nominal, without imposing the smallest additional burthen in the way of taxation, or servitude, on any of the more useful classes of the people employed in agriculture, manufactures, or commerce.

It is a disagreeable task to expose our own proper defects; but the knowledge is necessary to induce an effectual reform. We have freely animadverted on the deficiencies of the French and Mussulman governments, in regulating the finances of the circars; and impartiality, with the natural order of our subject, leads us now to a comparative view of English administration, as far as it relates to the amount of revenue collections. All the indulgence we have any right to expect, is, that public judgment may be suspended until respective merits are fairly stated, and the conduct, joined to the circumstances of either nation, properly understood, compared and discussed. Deeming our materials sufficiently correct and ample, we shall here exhibit a general abstract Statement of the annual assessment of the Northern circars, under the immediate sovereignty of the Company, formed, not on the partial settlement of a single year, nor from former or future agreements of rent for the same provinces, but from the jummabundies actually concluded, since the establishment of British authority down to the present time, extracted from the public records already for the most part published, and including a period of seventeen successive years from the Fussllee 1176 to that of 1192, both inclusive, or from 25th September 1766, soon after the formal annexation of this valuable territory to the empire of Great Britain, with all the despotic rights and royalties claimed or exercised by the great Mogul, or his viceroy of the Deccan, without even accepting the arrears of balances then due from the several zemindars, and still more largely from Hussen Ali Khan, the last Mussulman aumildar, though never claimed to the 24th September A.D. 1783.

GUNTOOR, being only one full year under the management of the English, in the whole period now under consideration; we must confine our estimate to accounts of the same temporary limits, and we are fortunately furnished with the jummabundy of this identical year, being the Fussullee 1189 or A.D. 1779, when Mahomed Ally rented this circar from the Presidency of Fort St. George, the produce of which, to do the greater justice to the financial administration of the French, we have already passed to the credit of their settlement, in like manner as we now state it, in its more proper place ... ... Madras pagodas 2,41,950.*

MUSTAFANAGUR, with Ellore, as will appear in the French statement, yielded Anno 1176 to 1178, to Hussein Ali and Tongie Pundit, on a medium

* This was the Jummabundy settled with the zemindars, including a Nuzzeranah of pagodas 25,300, and a certain portion of sebundy charges, amounting to 14,500 pagodas, but exclusive of the Havillee or Jageer lands of Guntoor and Condavaree, rented for Madras pagodas 19,200, which, if added, constitutes the Jumma 2,61,150 Madras pagodas.

of three years' settlement, made on their own account with the zemindars, Madras pagodas, 3,21,684, of which they only agreed to give the English, one year with another, for the same period of time, being the three first years of the Company's administration, inclusive of 40,000 Madras pagodas, in lieu of one-half of the annual pay of regular troops employed in behalf of government, chiefly in the Rajemundry circar, as will be hereafter specified and stipulated to be paid by these renters, over and above the amount of the jummabundy (the whole making the sum of) ... 1,78,836

In 1179, immediately on the expiration of Hussein Ali's lease, it was discovered, that advantage had been taken of the inexperience of new rulers in the three circars, rented to the amount of Madras pagodas, 1,56,533, of which the proportion assigned to Mustafanagur and Ellore, from thenceforward brought on as an increase on the first jummabundy ... is 91,339

Total Jumma, A.D. 1769-70, ... was 2,70,175

In 1181 to 1187, a further increase, proceeding from the resumption of the Havillee farms of Dooa and Walloor, which had been included in Hussein Ali's jageer, and soon afterwards from the forfeiture of Jaffier Beg's grant of the Condapillee havillee, together with some other estimated advantages* ... ... in all 22,200

Total Settlement, 1777-78 ... 2,92,375

In 1188 to 1192 inclusive, a new settlement made at Madras for five successive years, stating an increase, on the former jumma of 12½ per cent. or as it is expressed on the mamool or customary jumma of the Moguls, an equivalent for which, however, in resumed lands, denominated the Merassy, or inheritance of Vencatoroytoo, will be found in the account of the Rajamundry circar, in all 16,691

Total Jumma, 24th Sept. 1783 ... 3,09,066

The annual medium of these four different settlements, which include the net jummadundy of both circars, with every article of increase, in a period of 17 years, appears therefore to be ... ... Madras pagodas 2,74,636

MASULIPATAM, including Nizampatam, with all the other districts, stated in the French settlement before exhibited, on the medium of the last 17 years jummabundy annually, with little variation 1,01,409

and including also sea and land customs, and mint duties, and licences for arrack, &c., variable taxes 13,043

being together, one year with another 1,14,452

Total South of the Goadaveri ... Rupees 25,24,152 ; or at 4 each pagoda 6,31,038

* We have discovered that in the amount of the increase, Madras pagodas 22,200, here assigned to the circars of Mustafanagur and Ellore is included the valued rent of the Havillee of Rajemundry, being pagodas 2,310, which should have been placed in the accounts of that circar, for the sake of a just comparison.

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RAJAMUNDRY underwent the same changes as the circars of Ellore and Mustafanagur :

Anno 1176-78, it yielded to Tongee Pundit and Hussein Ali, as very accurately stated in the Madras jummabundy of 1778, inclusive of the havellee, and the valuable territorial grants which these men obtained under a certain irregular form of sunnud from the Nizam, but in fact through the bounty of the Company, under whose government the right of possession, at least, was first established, on a medium of the three years, Madras pagodas 2,99,940, of which Tongee Pundit, appointed public interpreter or dewan, while he held the high responsible trust of serishtadar or canongoe being also in the present case, the immediate farmer of Rajemundry, agreed to pay yearly into the exchequer of his employers, including 40,000 pagodas for half the expense of regular troops employed in reducing to proper obedience the zemindars of this province, and particularly [655] to put himself and Hussein Ali in possession of their recent landed acquirements, under the goodwill of their new masters .. ... in all 1,67,830

In 1179, the proportion of Tongee's secret profits brought to light, and thenceforward included in the annual settlement of this circar, stated for the three provinces, as before, at pagodas 1,56,533, exclusive of the two jageer appropriations, and expense of 7,093 pagodas, which, being the charge incurred by the Company's immediate management, instead of intermediate agency with the zemindars, though deducted in the estimate of net profits, should, and did make part of the new bundobust ; and it is therefore now included. It is proper, however, to remark, that according to the jummabundy of Hussain Ali and his colleague, made in their own behalf, the real defalcation of revenue, after deducting Madras pagodas 71,055, being the yearly amount allowed to them, under the denomination of jageer and merassy lands, as valued on the records of the Company, instead of 1,56,533, amounted actually to 1,96,810 ; but the proportion of profits, at this period, discovered and brought to future account, was only 72,287

Total Jummabundy, A. D. 1769-70, was 2,40,117

In 1181, or more precisely in August 1771, Hussein Ali died, and the grant made to him, of the pergunnahs of Tuttepar, Peroor, &c. in the nature of a jageer, valued together at Madras pagodas 36,055, was of course resumed, and the lands re-annexed to the zemindarries from which they had been dismembered, subject, however, to the aforementioned rent, from henceforth to be paid into the Company's treasury, but as a provision for Hussein Ali's family, thus deprived of their jageer, a yearly allowance of 25,000 pagodas, or a lack of rupees, was generously assigned to them out of the public receipts on this amount, to the Fussillee 1187 : however, we only find the jummabundy increased ... 27,535

Total Settlement, 1777-8 2,67,652

In 1188, the five years' settlement made at Madras, stating an increase of 12½ per cent. on the ancient jumma of the Moguls, in lieu of which, however, the zemindars were now fully indemnified in the reversionary possession of Tongee Pundit's merassy, valued by themselves at Madras pagodas 355,000 per annum, even after allowing for the salary of

10,000 pagodas, for which they stand accountable, exclusive of their jummabundy, and which, in the meantime, has been paid to the heritable successors of Tongee out of the Company's treasury, to make amends for the deprivation of what might well be considered, because, denominated, an inheritance of right belonging to this bramin family, servants of the public: the augmentation thus brought to the debt of Rajemundry in September 1778, was ... 18,588

to the year 1192, or September 1783, when the Total jumma was 2,68,240

But the medium of these four settlements, concluded for a period of seventeen years, does not exceed what we here state it at, being—Madras pagodas ... ... 2,52,264 which, added to the jummabundies of Ellore, Mustafanagur, and Masulipatam, shows the total estimated revenue of all the dependencies of Masulipatam government to be, on a medium of seventeen years, Madras pagodas 61,352, or current pagodas 7,05,437; or to be more exact, on a medium of the actual settlements of each year, including the real collections of duties and variable rents, current pagodas 7,02,738; though at the same time it may be proper to observe, that the whole of the actual receipts for the same period, on account of such medium settlement, and collections, one year with another, throughout the seventeen, do not exceed the sum of current pagodas 5,72,251, and that consequently there has been an annual balance incurred of current pagodas 1,20,487, of the aggregate of which, however, current pagodas 14,68,293, being rather more than the total of two years revenue, as we have already had occasion to remark, must be placed to the account of the last six years.

CICACOLE, including all the districts stated in the French jummabundy, together with many other more recent conquests annexed to the zemindarry of Vizianagrum, by virtue of the Company's arms, or civil authority, and worth in the gross about five lacks of rupees annually, stood nearly as follows:

VIZIANAGRUM, assessed with little variation for these 17 years past, excepting the five last; when there was an increase stipulated, but not yet realized, of one lack of rupees on a medium ... Madras pagodas ... 1,82,045

JEHAPOOR, in like manner, on a medium of 15 years from 1768 1,58,270

Total of Cicacole Rupees, 13,61,260, or, at 4 per pagoda 3,40,315

Total Jummabundy of all the Northern Circars, Rupees 48,94,468, or Madras pagodas ... 12,23,617

[656]

It is true, indeed, that in the seventeen years of English administration, it may be urged a balance has been incurred on the jummabundy of the Masulipatam dependencies, together with those of Viziagapatam and Ganjam of twenty-five and one half lacks of Madras pagodas, or on a medium, one and a half lacks annually, which might therefore be deducted from the sum total of revenue assigned in the preceding account to the Northern circars collectively, in order to draw a fair comparison with the Mogul and French settlements, the amount of which, though perhaps not fully paid into the public

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treasury, was some way or other, unquestionably raised from the country in behalf, or with the knowledge of government, and consequently, *in modo*, realized to the state. But on the other hand, one chief of Masulipatam has published to the world, under the sanction of an oath, and it has been verbally acknowledged, before the great tribunal of the nation, by another, that a certain nuzzerana, or yearly present, had or might have been received from the zemindars and renters, over and above their stated jummabundies, by the superior agent in the management of the collections, on behalf of the Company. And truly, these gentlemen seem not to have revealed any very great secret, in this their united testimony; for as it appears that no adequate appointments in the nature of commission or salary were annexed to the chiefship in question, at the same time that it hath been notoriously distinguished, both at home and abroad, for many years back, as the most desirable, the genteelest employment in point of emolument, under the government of Fort St. George; so we may reasonably conclude, that large private advantages must always have been reckoned on, though perhaps the amount might not have been so generally understood before. We are still, however at an uncertainty on this head. The account sworn to, as having been delivered by the Company's serishtedar dewan, or public interpreter, states in one instance, for a three years' settlement a secret benefit of Madras pagodas 1,92,261, and a further posterior emolument of Madras pagodas 65,975, derived by different agents on the same collections both with respect to time and place. According to this calculation, the annual douceur would be pagodas 86,078; which, on a revenue, as before ascertained, of Madras pagodas 6,41,352, makes rather more than thirteen per cent. Now, if on principles of the hypothetical reasoning pursued by the very able, disinterested, and learned president of a late Committee of the House of Commons, the public should adopt the belief of a double private advantage, under circumstances of a charge of agency, or, which is the same thing, when the profits usually annexed to the actual, responsible, troublesome station of chief collector, have been, in whole or part, anticipated by the others, in a two, three, or five years' settlement; if, further, it should acquiesce in the speculative opinions of some philosophers, and concluding, that under similar circumstances, mankind think and act alike, extend the idea of secret emoluments to all places of great trust, with insufficient or unsuitable appointments, particularly to such as are exposed to the temptations incident to the established system of Indian finance, then our task would be light in accounting for the deficiencies of revenue which occur in the foregoing statement, and fixing the national right, at least, on a comparison with the Mogul and French jummabundies, to the sum total of what we have assigned to that concluded under the administration of the English. But we cannot assume, on such foundations, however solid they may appear, a fact involving the interests and reputation of a number of worthy individuals, so singularly situated as the Company's servants abroad in general have been, since the acquisition of their immense territorial possessions in Hindostan. And moreover, with respect to the balances due on account of the revenues of the circars, they are in a certain train of payment: the zemindars acknowledge their validity, as in truth and moderation, they well may; and the slightest imputation of undue exactions has not yet, we believe, been thrown by any of these farming landholders on their superiors employed in the collections. Nevertheless, we are free to admit, that perquisites (and where are the offices of trust, in which none are received?) have been realized by all the higher and lower agents of government, under every denomination, not in the receipt of adequate fixed salaries, from the countries let out at yearly rent, exclusive of the stipulated jummabundy, even to the full amount of the deficiencies now in question, or something about twelve and a quarter per cent. on the gross medium rental of all the circars, as ascertained for these seventeen years past; though we hope, and are firmly persuaded, that the same sum, in an equal period of time to come, will not exceed five per cent. on the revenue, which may, with political certainty be

realized, if the Company, as its dignity, its interests, and the reason of the thing seem more especially to require, can be induced to allow, voluntarily and avowedly, such a recompence to be made, not indeed to two or three individuals, but to a greater number of covenanted servants, trained up in the knowledge of the country languages, and appointed to superintend the collections, under the immediate controul of one or more receivers general, whose functions might be farther extended to provincial civil government universally, so far as to be able to enforce the execution of any established system of municipal law or regulations, whether respecting the finances, or any other branch of interior administration.

Consolidated with the ordinary levies.

Deducing then from a fact thus gratuitously admitted, a reform so important; and having already confidently supposed the complete liquidation of the balances at present due from the circars, instead of a diminution on this account from what the English jummabundy has been stated at, in our Comparative Estimate, we hope to be allowed in justice, to add the whole amount to our seventeen years' settlement, in lieu of what if heretofore exclusively levied, may from henceforth be incorporated with the ordinary annual demands of the public exchequer to this augmentation, of one and a half lacks of Madras pagodas. We have further a national right to four lacks ninety-two thousand, or rupees nineteen lacks sixty-eight thousand, being the term assigned to the French bundobust for the maintenance of the [657] militia or sebundy establishment, which always had been considered, as indeed common policy and the safety of the state required it should be, in forming the original jumma kaumil, as well as in every temporary succeeding assessment, established by their predecessors the Moguls. But besides the pecuniary increase thus annexed to our settlement, and constituting thereby its amount, Madras pagodas 18,65,617, or rupees 74,62,468 we must be allowed to state the Company's donations in land, lately resumed in favour of Hussein Ali and Tongee Pundit; also the value of still greater appropriations yet continued to the whole body of zemindars or Indian landholders, on the erroneous, impolitic, unconstitutional idea, of their being the original, natural, or rightful proprietors of the soil; an idea perfectly novel in the financial legislation of Hindostan; and being equally unknown, in the Mussulman and French systems established in the Northern circars, could only have originated from the enlarged, humane, and generous principles acquired under a free constitution of government, and may therefore be exclusively ascribed to the English; and on the foundation of which, we now presume to give their benevolence credit for the past, and their treasury in future, for just such an increase of revenue, to be within moderate bounds, as will make the net sum of a krore of rupees, or a million sterling per annum, being nearly double the amount of the ancient Mogul settlement, and one third in addition to that much boasted one of modern date, concluded by our rivals in Europe, while in possession of this most valuable portion of the present empire of Britain in the Deccan.

Propriety of recovering defalcations.

Nor in this, do we derogate from the national character of liberality, more than violate the private right of individuals; seeing that the same laws, privileges, and form of administration, instituted by the civil authority of a small insulted nation, as peculiarly adapted to its own genius and local circumstances, were not ordained for all countries, and all mankind differently situated, disposed, or ruled. That with respect to the natives of Hindostan, it would be a most dangerous innovation, diametrically opposite to the letter and spirit of all Oriental legislation, ancient and modern, devised by conquerors, to admit, either in theory or practice, the doctrine of private individual landed property by inheritance, free or feudal tenures, extending beyond the period of

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a single life; but above all, seeing that the great law of society, public expediency, requires the full aid of established financial resources, justly proportioned to the gross annual produce of the soil, equitably moderate with respect to the natural wants or ability of the peasantry, and only barely sufficient, on the most economical scale, to supply the absolute exigencies of the lenient protecting sovereign state, under the dominion of which such rare peculiar advantages are enjoyed, amidst the despotism, tyranny, and oppression, common to almost all the other countries of Asia. Neither do we go beyond the bounds of moral certainty, as to the actual rental of the circars, belonging always of right, exclusively and unalienably, as we hope in future it will be so in fact, to the established government, in thus enhancing the current revenue of the Company, even without touching the fraudulent appropriations of land made in favour of Bramins or others, and necessary now to be resumed, greatly above the present jummabundy or demands of the exchequer, by supposing and bringing on a virtual increase of rupees 51,05,532, being rather more than equal to the amount of the assessment itself, calculated on a medium of the last 17 years, according to our settlement, at 48,94,468 rupees. We are supported in our belief by documents, which cannot readily be procured through any other channel, and which, if we be not too presumptuous, though difficult now to be invalidated, even should they prove in the end fallacious, may with the greatest facility be authenticated, if founded in truth; for they not only bring forth a subject of investigation, point out the order and proper mode of enquiry, and state positive facts, with all the written formalities of legal evidence, which at least remove the difficulty of proving a negative, but exhibit such a minute detail of the finances, however new to the public, or to others more immediately concerned in them, as seems best calculated, if not to incur instantaneous detection in error, at any rate, to meet the corroborating testimony of more authoritative vouchers. All the indulgent favour we claim individually to ourselves is, that the following more true and perfect statement of the actual revenues of the Northern circars, extracted from and carefully collated with these our original papers, corrected by a variety of experienced personal informations, local enquiries, and analogical reasoning, may be substituted in the room, as it should in right, of the deficient inadequate jummabundy before assigned to the English be set against, and eclipse; for it will not admit of comparison with any former settlement, and henceforth be regarded as the true criterion of national merit, in estimating the respective integrity, ability, and intelligence of financial administration.

Complete actual assessment on principles of Indian finance. 1783.

Doul bundobust, or gross sub-rental of the mhal and sayre of the khalsa or government lands throughout the Northern circars, as concluded annually by the zemindars and temporary renters on their own proper accounts, with the ryots or inferior husbandmen; but by virtue of a previous yearly agreement with the state, according to which the full amount thus collected from the peasantry, is supposed to be paid in or accounted for with the public exchequer, after deducting unavoidable specified losses and charges incurred in the management, as well as exclusive of landed property and privileges allowed to the several zemindarry agents employed in the collections, as an ample reward for their services, under the denomination of Enaums and Severums: The whole taken from a variety of authentic original accounts, as will be hereafter set forth; but chiefly from a statement formed on a medium of ten years of the gross revenues of the country, agreeably to the rule of Buttai or Seri, extracted from the mofussil or village records, under the auspices of Hussein Ali Khan; who, in the capacity of aumildar, almost uninterruptedly and universally superintended the finances of all these provinces from the year 1759 to that of 1769. [658]

CIRCAR.

GUNTOUR, of which the capital is 55 miles WE.N. ½ N. from Masulipatam Fort, 15 miles south of the Kistna, which is three farther in the same direction, from the fort of Condapillee, anciently composed of five pergunnahs; and a portion subdivided since into 25 mootahs, containing 868 villages, exclusive of their pollams, or small detached dependencies, distributed under the five following *Desmookees*, or patent territorial jurisdictions; viz.

1st. CHINTAPILLE, the zemindarry of Vassreddy Rasmanah, of the Combewar cast, situated on the south bank of the Kistna, chief town of the same name, 20 coss N. W. from its capital of Guntour; containing 300 villages, comprized in one-half of the great havillee pergunnah of the circar, the derobust or whole of Raipoondy, and a kismut or part of Veniconda; together yielding, on a moderate valuation of half its produce, being the Circar's share ... ... Madras Pagodas 1,32,000

2nd. RAIPILLEE and Raichore, inconsiderable forts near the south bank of the Kistna; 18 coss easterly from Guntour, giving name to a zemindarry, held separately or in co-partnership, formed of a fourth dismembered portion of the old havillee pergunnah; containing 180 villages under Manick Row and Tuppetty Row Junganah, brothers or cousins of the Velmawar cast, yielding, exclusive of enaums, &c. ... ... Madras Pagodas 75,000

3rd. CHITTCOM-PAY. Chilcoloor-pondoo, the jurisdiction of Manoor Narsina, bramin mrymuadon of the province, 14 coss south of the capital; another fourth of the havillee, containing 150 villages, and rated on a medium at ... ... Madras Pagodas 68,000

4th. VENICONDA, or Innaconda, with the neighbouring hill-fort and pergunnahs of Bellam or Vellumconda, constituting the zemindarry of Gondarow of the Velma cast, 26 coss south of Gountour, containing 230 villages 70,000

5th. KOLOOR, on the south bank of the Kistna, 16 coss N. W. of Guntour, formerly of greater value on account of its diamond mine, now reduced to the rental of eight villages, forming the talook of Opparow, zemindar of Noozed 6,000

TOTAL of Guntour Districts Madras Pagodas 3,51,000

CIRCAR.

BUNDER, or sea-ports of Masulipatam, formerly consisting of the eight following Mehals, forming a semicircle from two to 20 coss round the fort, situated in the pergunnahs of,

1st. HAVILLEE, which included the grounds and gardens of 12 pettahs, with their circumjacent six pollams, the salt-pans of Masulipatam and Pernanco, some lacks of toddy trees, farmed to the distillers of arrack, and together with the sayer or variable taxes on houses, the mohterefa, the sea, land, and river customs, yielded, according to the jumma kaumil, an annual revenue of ... ... Rupees 3,39,855. 1½

But by reasons of these rents and taxes being for the most part discontinued, though we know not from what considerations they are levied everywhere else within the Company's jurisdiction, that a great number of palmyra trees have been cut down, through the avidity of temporary farmers, or negligence of superintendants, and that the produce of salt, has been reduced one-half by recent prohibition of its importation in Bengal, the actual receipts under this

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head may be estimated, one year with another, 60,000 rupees: for Mint Duties, Sea, Land and River Customs, at 3 per cent. on exports and imports, exclusive of indulgencies to the factors of foreign nations, &c. 40,000 rupees; being the profits on salt, and 20,000 more arising on the arrack farms; the whole making an object of gross revenue ... Madras Pagodas 30,000

2d. DIVI, with its six lesser tunkees or islands, eight coss S.E. anciently rated at rupees 91,070. 14½.* and now yielding ... ... Madras Pags. 30,000

3d. MOLOOR, or Mololl, formerly 15,528. 10½. now incorporated with Guntoor, or entirely struck off the rent-roll.

4th. ENGOODU, or Innogoodoo, formerly rupees 19,675. 12. now ... ... Madras Pagodas 3,000

5th. PERUNNAH or Peddanah, before, rupees 17,109. 13. now ... ... Madras Pagodas 3,000; 10 villages.

6th. JOOMERY, or Jumedee, anciently, rupees 22,508.2½. now ... ... Madras Pagodas 6,000; 24 villages.

[569]

7th. BONDARA, in the time of the Kootub Shahy, rupees 16,757, and now ... ... Madras Pagodas 4,000

8th. NARSAPOOR, town and district, with sayer, rupees 17,453, once, and still ... Madras Pagodas 5,000

81,000

Besides which, in 1759, when these districts were conquered by, and formally transferred to, the English, the following annexations were made to the former dependencies of the fort of Masulipatam; viz.

9th. NIZAMPATAM, formerly a circar of one pergunnah, subdivided into 36 districts south of the Kistna, on the sea-coast, and 20 coss from Masulipatam, the zemindarry of Velunki Mullarow Velmawar, who, though possessing his official emoluments, has been exonerated from the important duties of land-holder; consequently, this pergunnah has shared the fate of the havilee of Masulipatam, being heretofore rated at rupees 2,46,000, and now barely yielding, with its salt ... ... Madras Pags. 25,000

10th. GUNTOOR, a large pergunnah detached from Condapillee circar, two coss west of Masulipatam, containing 52 villages, the russooms and saverums levied by Codantram as zemindar, but without exercising the functions of one, formerly assessed for rupees 44,615. 14½. and still valued at ... ... Madras Pags. 11,000

11th. AUCHILMINAR, of 15 villages, detached from the same circar, under the same zemindar, and rated, rupees 26,447. 15½. now ... ... Madras Pags. 3,500

12th. TONDAWA, from Ellore, and zemindarry of Mungletore ... ... Madras Pags. 14,000

13th. The Towns and Dependencies of Nettapillee, Bundermalanka, Sakanapillee, and Ramisserum, Googanapillee, Antravidee, &c. on the sea coast of Rajemundry on different branches of the Godaveri, and together valued at ... ... Madras Pagodas 10,000

63,500

TOTAL of Masulipatam Districts Madras Pagodas 1,44,500

* All the sums here specified in rupees, with reference to a former settlement, are extracted from the Jumma Kaumil.

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CIRCAR.

CONDAPILLEE, consisting of 24 mehals, into which it is still divided under the following ten zemindarries, excepting the dismembered pergunnahs of Guntour and Auchilminar.

1st. CHAHUR MHAL, or Cancole, its capital, 10 coss north of Masulipatam, the desmookey jurisdiction of Comdana Paupia and Soubyah Row Velmawar, first established under sunnuds from Salabut jung, 1759, and confirmed by similar, but more irregular grants from the French governor of Masulipatam, and future Mussulman aumildars, not formally vested in the zemindarry by the English government, though virtually so, as being included in the Convention of 1766, of late years exonerated from official duties; but in receipt of the annexed emoluments of russooms and saverums, which have been doubled in favour of Opparow, who, without any pretensions of right, claims what we understand by a superiority. The district extremely fertile, compact, and advantageously situated; bounded by the Colair lake on north; divided on the east, from the zemindarry of Muggletore, by the river of Calipatam, and encircled on the south and west, by the pergunnahs of Auchilminar Guntoor with Voyoor and Medoor, in Opparow's zemindarry, forms nearly a square of about 20 miles each side, and comprehends 260 villages, in the four following Mehals or Pergunnahs; viz.

(1) VENICOTAH, 84 villages anciently rated for Rs. 97,152, actually yielding to that amount; but in our Doul bundobust only ... ... Madras pagodas 17,000

(2) GOODEVARRI, 64 villages: formerly rupees 84,674, now ... ... Madras pagodas 16,000

(3) BIHTERJELY, within or overflowed by the lake; contains 66 villages, of which 44 lunkas or islands, extremely rich in paddy, about 10,000 candies yearly produced from one thousand catties of ground, being 1/10th of the whole land of the pergunnah, should therefore yield as it does actually to the circar, or rather its farmer, near 20,000 pagodas; was valued in the jumma kaumil at 34,328 rupees, but in the Doul buudobust is set down at ...Madras pagodas 10,000

(4) CALDINDEE, containing 57 villages, of which 11 have been annexed to Muggletore: assessed in the jumma kaumil, rupees 20,404, yielding now ... Madras pagodas 7,000

50,000

2. DEVARCOTAH, fifteen miles south of Masulipatam on the north bank of the Kistna, adjoining to Divi on the west fertile in rice and joary, and well managed pergunnah zemindarry of Ezlagudda Codant Ram of the Combewar cast; the family first settled here as [660] combies or husbandmen, in the year 1580, are supposed to have got their first sunnuds for Desmooky jurisdiction from Abdullah Kootub Shah in 1640, though not constantly confirmed in the possession of it, by future rulers. In 1726, one of the family obtained the zemindarry of Guntoor and Auchilminar; but in 1732, being involved in the general proscription of Rustum Khan, lost all territorial jurisdiction, rights, and privileges, in the confusion of future revolutions, have by some means or other, regained possession, and were numbered in the Convention of 1766, paid formerly rupees 2,19,455, are supposed actually to collect pagodas 70,000. exclusive of saverums, &c. but by the Doul bundobust only 60,000

3d. NUJERE, or NOOZED, the capital at the distance of 60 miles N. westerly from Masulipatam, and about 16 coss northerly from Condapillee, of the extensive desmooky, supposed to appertain by right of sunnuds, to Macca Narraya Opparow, of the Velma cast. Macca Venkiah the first of this family, came from the Carnatic, and rented 5 or 6 villages of Golapillee or Nujere in

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1652; twelve years after, the next in succession obtained a lease of the whole pergunnah, and took the name of Opparow, in addition to the local patronimic of Macca. In the beginning of the present century the 5th descendant, by the actual zemindarry grants of aumildars, was for a time in possession of the several districts which actually compose this territorial jurisdiction, but under the government of Rustum Khan, the whole family were expelled, and the lands put under the immediate management of tehseeldars for twelve successive years afterwards. However, on a change of the provincial ruler, an upstart of the name of Venkiah was produced, under the patronage of the Condana family, who were the acting farming superintendents, and then of considerable influence with Ali Kuli Khan, the aumildar, as the heir of line to Opparow, and in that capacity, was reinstated in 1738, in part of the zemindarry jurisdiction. Juggiah, the brother of this pretender, who succeeded, died a prisoner in Bussy's camp before Khalburga, in 1755-6; from this time forward, Vencatari Opparow another pretender, through the management of Condana, and influence o Hussein Ali Khan, was put in possession, in virtue of aumildarry sunnuds, but participated the management of his desmooky, with his brother Naraya, until the year 1772; when dying, the latter assumed the zemindarry by sufferance of the English, without any other right, and under the same authority, was expelled as a rebel in the present year 1783. The district extends from the Kistna to the Godaveri, and is pretty equally divided between the Circars of Ellore and Condapillee, comprising near 2,000 square miles, of which the six following pergunnahs, depend on Condapillee; viz.

(1) MEDOOR, on the banks of the Kistna, 30 miles north-westerly from Masulipatam, adjoining on the west of Devarcotah, assessed in the jumma kaumil for rupees 94,083. yielding now ... Madras Pagodas 25,000

(2) VOVOOR, adjoining to the preceding pergunnah on the north, anciently rated at Rupees 63,855 now ... Madras Pagodas 20,000

(3) NONASTALLUM further to the west and north, but united to the two former mehals, contains the diamond mine of Mullavilly, still annexed to the Nizamut, in all, formerly, rupees 63,746. now ... ... Madras pagodas 25,000

(4) GOLAPILLEE, in which pergunnah is situated the capital town Nujere, assessed anciently for rupees 36,693, but in Doul bundobust, ... Madras pagodas 10,000

(5) CHAITRI, adjoining to the former on the north, surrounded by small hills, chiefly alienated in unauthorized grants to peons of the Velma cast, valued anciently at 14,000. rupees, actually worth 10,000 pagodas, and exclusive of these fraudulent enaums, set down in the Doul bundobust at ... 6,000

(6) VEJERAI, another hilly pergunnah, disposed of in like manner as the former, to which it adjoins, worth 8,000 pagodas, and exclusive of enaums 4,000

90,000

4th. BEJIVARIA or BEZOARA, on the banks of the Kistna, 39 miles N. W. by W. from Masulipatam, adjoining to the pergunnah of Medoor, and forming what was anciently considered an important pass, through a small broken range of hills, which terminate here. The first or lowest region of the maritime provinces, constitutes the zemindarry of Trimnarow, Ramarow, Velmawars of the Calwa Collee family, first obtained in the beginning of the present century, and fell to the ancestors of the present occupants, who are not heirs of line, in the year 1731. Of late years, this jurisdiction, though small, was suffered impolitically, to be subdivided in to three kismuts or shares; viz. Bezoara proper, Tejoor,

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and Chimulpar, worth, separately, 10,000 pagodas, 6,000, and 2,000, were together rated in the jumma kaumil at rupees 58,301, but now Madras pagodas ... ... 18,000.

5th. MYLAVERAM, on the confines of the former district, about 50 miles N. W. of Masulipatam, and 3 coss from Condapillee, is the name given to a zemindarry formed of the greater part of the havillee pergunnah of Condapillee, assigned informally to Vencata Row and Narsinva Row, Velmawars, of the family called from the place of their origin Sooranany, who first settled in the district about the year 1670, in the capacity of simple farmers, and obtained, as it is supposed, their earliest zemindarry sunnuds, from the killahder of Condapillee, at the commencement of the present century ... 15,000.

6th. HAVILLEE.—Of this circar, and immediately around the capital and fort of Condapillee, 48 miles N. W. ½ W. from Masulipatam, is the remainder of the old pergunnah Havillee, and worth 5,000 pagodas for its 11 villages; but to this should be added, the Sinit [661] Walloor, or as called, Walloor Samals, dismembered from the pergunnah Medoor, and now annexed to the Havillee, composed of 10 villages, and valued in Dool bundobust for 8,000 together 13,000

7th. VARAGONDA about 50 coss N. W. from Masulipatam, beyond Mylaveram, and on the frontiers of the circar of Commamet, is the principal town of a zemindarry jurisdiction, allowed to be vested in the Velunki family, Velmawars, whose ancestors first settled in Trivoor, in 1675: but of late years, has very unconstitutionally been suffered to be divided between several brothers, and still more improperly, to be participated with the despandeahs, or public registers of the district. The principal persons exercising the desmooky functions are Mulla Row, Sinjeva Row, Vencata Row, Rama Row, Vissoram Rawze, and Romana. The district united is extensive, but hilly, jungly; and barren, composed of the two following pergunnahs, of 63 villages:

(1) JEMLAVOY, valued anciently 24,284 rupees, in the jumma kaumil of Kootub Shahy, now barely Madras pagodas 8,000
(2) MEDOOR GUTT, so called from a mound to contain its waters, formerly 23,829 rupees, now ... Madras pagodas 7,000
15,000

8th. MUDIGAMA, about 78 miles N. W. by W. from Masulipatam, and 22 in the same direction from Condapillee, is a portion of the zemindarry of Vassreddy Ramana, in this circar, on the north bank of the Kistna, opposite to the larger jurisdiction of Chintapillee, in the province of Guntoor. The ancestors of the present family settled here about 1670; but did not acquire the desmooky before the commencement of the 18th century. In 1760, the possessory rights were transferred to a younger branch of this family in Chintapillee, who being afterwards expelled by Mr. Bon-enfant, Bazalut Jung's managers, were acknowledged by the English in 1772, zemindars of Nundegamah and were also re-established in Chintapillee. The portion now under consideration, extends far into the Commamet circar, extremely fertile, and includes the diamond mines of Pertyal, Ahtcoor, &c. five villages annexed to the Nizamut, and is composed of the three following pergunnahs; viz.

(1) NUNDIGONG, formerly 87,125 rupees, valued now at Madras pagodas 25,000
(2) PENGUNCHEPOLE, 45,201 rupees, and now 13,000
(3) BEATAVOLE, anciently 9,423 rupees, and now ... 7,000
45,000

9th. MONGAL, about 120 miles N. W. by W. from Masulipatam, is a detached desmooky, on the distant frontier of Commamet, and bordering on the circar of Doverknounda and Nelconda, assigned to the family of Kissna Vencalum, who settled here in 1680 10,000

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10th. LINGAGEERY, a small pergunnah zemindarry dependant on this circar, though insulated in that of Commamet, between Nundegong and Mongal, near the Kistna, claimed by Codant Ram, of Devarcotah, Narrawhurry, as despandeah, jointly formerly 7,546 rupees, now ... Madras pagodas 2,000

TOTAL of Condapillee ... ... Madras pagodas 3,18,000

CIRCAR.

ELLORE, consists, as anciently, of 12 pergunnahs, included in the havillee, and the four following zemindarries, with the lands held in vassalage by the Dutch.

1st. MUGGLETORE, about 45 miles E. N. E. from Masulipatam, 12 from the sea shore, and five miles from the English factory of Muddapollam and Nassapore, on the banks of the Washeesta, the great southern branch of the Godaveri, is the squre mud fort and capital of the desmooky jurisdiction of Culdinder Trippety Rauze Rachewar, whose ancestors obtained the first sunnuds for holding the pergunnah of Canje-calva, or Muggletore, as it is now called, as early as the year 1624. Ranga Vauze, the 5th in descent, by his good management and fidelity to government, was rewarded with the zemindarry rights of all the other mehals, which at present compose the district, in 1703; but thirty years afterwards, under the government of Rustum Khan, the whole family were expelled as rebels, and forfeited their territorial grants. On this occasion, the immediate heirs of line are supposed to have perished among the unhealthy hills of Tontapille, where they took refuge; but Vencatran Vauze, a distant descendant and father of the present occupant, escaped to and received the protection of the Poosaputty family of Vizianagrum; and in 1751, through the intercession of old Vizieram Rauze, is said to have been formerly established by the usual temporary sunnuds, in the zemindarry held once by his forefathers. Trippety, the actual possessor, probably was created desmook on the death of his predecessor in 1764; at any rate, he has been admitted in the convention with General Caillaud, in the year 1766; and though his pretensions might not then or since have been known, or enquired into, they have been tacitly acknowledged by the English government, which, however, in common course, will have the re-disposal of one of the richest territorial grants in the Company's gift within the circars, as the present occupant is turned of fifty, and the race of Coldindee is likely to be in him extinct. The district is extremely compact, [662] containing about 800 square miles in its six pergunnahs, most advantageously situated between the sea, the rivers Godaveri and Calipatam, and in the neighbourhood of the ill managed desmoosky of Opparow, abounding in manufactures, and yielding in some places, what is very uncommon in the circars, a double harvest.

(1) ATTILLLEE, the largest pergunnah, 84 villages, 7 coss from Muggletore west-northerly; worth 49,000

(2) ASSINTA, adjoining to the former, towards the Godaveri, 44 villages, valued at 31,000

(3) CANJA-CALVA, or Muggletore, on the sea coast, yielding ... 30,000

(4) OUDEE, 54 villages, adjoining on the south-west to Attillee Assinta, exclusive of fraudulent enaums to peons, amounting to Pags. 3,500; worth 25,000

(5) DOODIPOTTA, on the Godaveri, a small distance from Muggletore 10,000

(6) COVOOR, or Cohere, on the Godaveri, towards Rajahmundry 18 coss 12,000

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To which must be added, the 11 villages of Culdindee, dismembered from that pergunnah in the Condapillee Circar, and worth annually...		5,000
And the produce of cocoanut and palmyra trees, let separately or annually cut down and sold, for	30,000	
Also the salt farms of Canja-Calva, worth about ...	20,000	
		50,000
TOTAL of Muggletore, exclusive of Peroon, &c. in Rajahmundry, worth 20,000 pagodas more... ... }	Madras pags.	2,12,000

2d. NUGERE, that portion of Opparow's zemindarry, situated in this circar, partook of the great commercial advantages derived from the fall of the empire of Bejapoor, which enhanced so prodigiously the value of the neighbouring lands of Muggletore; but of late years, it has been greatly impoverished through the treasonable designs of its desmook, in establishing an independent military power, and by the ruinous system of letting out some of the richest pergunnahs in farm, under the name of security to Trippety Rauze, the neighbouring zemindar, whose policy of course it has been to enrich what he may consider his more permanent holding, at the expense of the temporary one, which, by depopulating, he might further hope, agreeable to the ordinary views of Indian landholders, of bringing under his proper jurisdiction, through the temptation of a larger rent to government, than it may be worth to any yearly farmer, as it has been successfully practised in other parts of the Company's territories, such as the jageer in the Carnatic, rated by Mahomed Ali, and the havillee lands of Chicaate, farmed to Sitteram Rauze, while virtual zemindar of Vizianagrum. The whole district may contain about 1,200 square miles, being more than one-half of the zemindarry in extent, though scarcely exceeding the moiety of its value, when reckoned in all, Madras pagodas 1,85,000, (exclusive of saverums, enaums, &c.) and is composed of the following pergunnnhs:

(1) GONDAGOT, near Ellore, on the north side of the Colair Lake, worth 10,000 pagodas, together with the mootah of Amberpet, consisting of 42 villages, dismembered from the Havillee pergunnah by Hussein Ali Khan in 1764, and valued at 15,000 pagodas more, being together rated at ...	25,000
(2) BAHRJETY, as being without the Lake, and adjoining to Bihterjety on the north-east, 13 coss from Masulipatam, 56 villages ...	30,000
(3) PENTAPAR, 8 coss farther in the same direction, containing 44 villages	15,000
(4) NIRDOLE, 8 coss still farther on the road to Rajahmundry, 56 villages. The three last pergunnahs, are those which border on the zemindarry of Muggletore, and are managed by Tripetty Rauze ...	25,000
	95,000

3d. CHINTTALAPOONDY, at the distance of 17 coss northerly from Ellore, on the frontier of Commamet, and between Medeongutt and Jemlavoy to the south-west, and Polaveram towards the north-east, in the pergunnah Desmooky, divided between Mullarow, Vencatrow, Narsinvarow, &c. cousins of the Velma tribe, and of the Toopellah family, who settled here in 1711, having emigrated from Udegeer, in like manner as all the rest of the Velma cast, now in the Circars, had done from other parts of the Carnatic, after the dissolution of the principality of Chandergeery in 1652, when the race of Narsingha, reckoned chiefs of the Rowars, were driven from thence, and dispersed by the Mussulman arms. It is therefore no less from clanship or family attachment, than from interested rebellious views, that these zemindars, together with those of Midoor

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Gutt, Janlavoy, Mylaveram, and Bejwarra, which encircle the larger jurisdiction of Opparow, make usually a common cause with that refractory landholder; while the impolitic division of their respective lands, enable any one man, with or without the consent of the co-partners, to assemble their numerous dependent peons fraudulently maintained, to act against government, on its presumed lenity in all events towards the other more passive members of the same zemindarry fraternity. [663] The district, though large, and containing 44 villages, being hilly, jungly, and poor, yields inclusive of the principal fraudulent alienations to bramins and peons, only... 10,000

4th. TELLEKACHERTA, a small dismembered portion of the pergunnah of Cirvor, consisting of six villages, and forming the talook of Vencataputty and Mandavarauze, deserves to be distinguished, as being held singularly in the circars, by something like a feudal tenure, having been granted, in the year 1616, to Upalaputty Madarauze as a jageer, on the express condition of guarding the frontiers of Ellore against the incursions of the Reddewar of Pollaveram, the antient proprietors of the country, then expelled to their fastnesses in the hills 2,000

5th. HAVILLEE Pergunnah, dismembered from Amberpet, still depending on the insignificant mud fort of Ellore, 40 miles north from Masulipatam, is worth 20,000 Pags., to which must be added Dooa, half way between Pentapa, and *Nerdole*, valued at 4,500, but in the Doul, set down at 2,000 pagodas 22,000

The villages of Palicole and Contaroo depend on a Dutch factory, established at the former, under the protection of, and paying an annual tribute to the English government, of 143

Guntoor, Masulipatam, and Condapillee, Ms. pagodas 8,13,500

3,41,143

TOTAL south of the Godaveri...Rupees 46,18,572; or Madras Pags. 11,54,643

CIRCAR

RAJAHMUNDRY, since the establishment of European government, has acquired so many additional territorial dependencies by conquest or policy, and has undergone such a total reform and change in the extent, value, and denomination of its several local sub-divisions that a very few of the 17, of which it was anciently composed, can be now traced, but are all included with the new annexations, in the 7 following districts:

1st. THE HAVILLEE pergunnah, depending on the capital situated on the North bank of the Godaveri, 78 miles N. E. of Masulipatam, is reduced, properly speaking, to the town of Rajahmundry, and 5 neighbouring villages, possessed by Khajah Zeehoor Ullah Khan, as it is supposed by sunnud from the Nizam, previous to the grant to the English, which of course invalidated all inferior temporary alienations, though in deference to a subsequent request for the soubah, the occupant's claims have been acknowledged; viz.—to farm the capital for Madras pagodas 2,1000, from which to be deducted 1,900, allowed under the name of *Rosina*, or daily charity to Mussulman poor, and to hold the five villages as a free jageer, the whole, being worth annually 4,200. But as this pergunnah was rated formerly 50,311 rupees, and as we find a number of small talooks described as meerassees, or inheritances in the possession of different persons, once or still officers of government; so we hesitate, not setting them down here as unauthorized alienations, which could not with equal probability have belonged to any of the other districts, 4,200

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(1) VELMPOLLAM, &c. 12 villages assigned to Bramjee Kistnoo Mujmadar, formerly of Rajemundry	5,000
(2) VEGAMPETTAH, &c. 13 villages, claimed by Sondeapah, despandeah of the district	3,000
(3) PATICONDA, &c. three villages claimed by Ramajee Burroo, another quondam Mujmadar	1,500
(4) VELLA, the enaum villages of Mahomed Ruffia, when acting as cauzee of the district	700
(5) VENCATAPOLLAM, the enaum villages, anciently of another Mussulman officer, now of Alta Ali Khan	600
(6) PAMING-PILLEE, in the hands of Jebenevess Maganah, gomastah of Bramajee Kistnoo, valued at	400
(7) VENDASSARAPORAM, in the management of Bookna Pundit, the Company's Persian linguist	350
(8) MACAMATA, the villages of Persottim dos Sucar Gujerally, worth	85
To which may be added, though perhaps not formerly included in the Havillee.	
(9) JAGGERNAUTPORAM, or Cokenara and Gottapollum, two villages on the sea coast, near Ingeram, on the northern branch of the Godaveri, and belonging to the Dutch factory, paying a tribute to the * English, actual sovereign of the country of	217
	16,052

2nd. POLAVERAM, ten coss northerly, from Rajemundry on the southern bank of the Godaveri, is the capital of a small tributary rajé, or Hindoo principality, and the only one under the government of Masulipatam, immediately subject to the rheddewar, or territorial [664] proprietory chief, Munguputty Deo Rajepoot, descended from Hunner, of the royal family of Orissa, distinguished by the common appellation Gajeputty, or prince of elephants, and who, as before related, was put in possession of all the four circars north of the Kistna, in the year 1471, on condition of holding them as a dependent fief on the Mussulman empire of Beder, then ruled by Mahomed Shah, surnamed Lushkery, or, the warlike. In what manner, about a century afterwards, the princes of the house of Orissa lost the greater part of their inheritance, and were driven from the plains to the high unhealthy regions, at present constituting the whole of their tributary dominions, hath also been set forth. It is therefore only necessary here further to observe, that the great military power of two successive Mahomedan dynasties, employed on different occasions for a century and a half to exterminate the race of Rajeputty, or reduce their mountainous territory, proved altogether ineffectual; nor were the districts, now under consideration, explored or partially subdued under the establishment of the French government in 1753, and latter attempts to complete the conquest, to gratify the ambitious vanity perhaps of those upstart zemindars, whose aim it is to substitute their own groundless pretensions to territorial property, in the room of ancient acknowledged rights, once vested in the lordly ejected proprietors, have only served to evince the futility, the inglorious triumph, of dispossessing innocent inhabitants, of their hills and wilds, resorted to from necessity, unhealthy, and yielding but a scanty subsistence; with a great certain sacrifice of men, and always a comparatively small, though at the same time a mere

* The amount of tribute placed here to the account of the Dutch factory of Jaggernautporam, should be exchanged for the sum by which Pallicole is debited in the circar of Ellore.

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temporary doubtful benefit in revenue. The district is very large, and of unknown extent among the hills, but bounded on the north and west by Rumpa, the territory of Rambopetty, a perfectly independant rajah of the Coywar or savage mountainous tribe of Hindoos, and by Budrachellum and Pelouncha, the imperfectly reduced zemindarry or Ashwa Rou Velmawar, dependant on the circar of Commamet; on the south and east it frontiers with the pergunnahs of Chinlalapoondy and Cavoor, in the province of Ellore. On both sides of the Godaveri which intersects, the country besides a rich produce in grain, when the people are allowed the peaceable cultivation of their plains and vallies subject to a moderate quit rent, abounds with the largest and best teak timbers, which, though difficult in many places to be conveyed to the river side for more distant transportation by water carriage, might nevertheless under proper encouragement, be brought to any of the ports in the Bay of Bengal, where ships are or may be constructed at a much lower rate, and no less fit than the wood imported from Pegu for the same purpose. That portion, however, of the district on the south side of the Godaveri is by far the largest and most valuable, and though now considered a part of the circar of Rajemundry yet being thus detached from it, would not most probably, if subdivided under the order and regularity of Mussulman arrangement, have been so disposed of. It forms two of the three following pergunnahs, into which the whole principality is properly divided:

(1) GOOTALAH, at the distance of eight coss from Rajemundry, on the banks of the Godaveri, is open plain and fertile, but easily commanded from, and always dependent on, the neighbouring hills. It has been wholly explored, and valued at 24,000

(2) POLAVERAM, higher up the river two coss, has been traversed by European troops in great part, and cannot be deemed inaccessible anywhere, unless by reasons of the unhealthiness of the climate, and high pathless forests; the gross revenue has been estimated, from information, not records in the Doul bundobust ... at 26,000

(3) COTTAPILLEE is the pergunnah on the Rajemundry, or north side of the Godaveri, directly opposite to Gootalah, and extending in land to the frontiers of Rumpa, among different ridges of very high mountains. It has, till of late years, belonged to another branch of the same family; and was, for some time, under the immediate management of government, when the rents, including the munnim of family estate, was 8,000

Mad. Ps. 58,000

But we may confidently reduce the tribute that should in justice or policy, or that can in effect be realized from the country, to 25,000

3d. PEDDAPORE, 24 miles E. N. E. from Rajemundry, is the capital of the principal desmook or farming landholders of the province, named Finraje Vatcherry, though better known to the English under the title of Juggaputty Rauze, bestowed on his father by the Nizam, agreeable to the recently assumed privilege of the court of Hydrabad thus to confer unsubstantial honours. This family were first distinguished by government in 1571. When acting as servants or managers to the Rheddewars, they made themselves useful in disclosing the value, and facilitating the conquest of the country under their superintendance, and were rewarded first with the farm, and the zemindarry of the pergunnah of Himoor. But in 1734, the lineal descendant with all the collateral branches of the house of Vachevoy to be found, were attainted and cut off by Rustum Khan, the provincial aumildar; and all their rights, privileges, and effects, whether official or paternal, incurred legal forfeiture to the actual

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sovereign. Accordingly, the whole district was put under the immediate administration of ameens, or temporary Mussulman officers, until the year 1750, when Neamut Ulla Khan, at that time aumildar, for the private consideration of 90,000 rupees, conferred by his proper sunnuds, the zemindarry of Peddapore, on Royeperrauze, a youth of the Vauchevoy family, who had been concealed under the protection of his kinsman, the famous Vizieram in Cicacole, and who now had a prospect of extending his jurisdiction and influence, in quality of guardian to the new desmook. Nine years however afterwards, the [665] latter, and his protector's successor, Gauzeputty, took different parts, from personal animosity to each other, in the contest between the French and English, during which Royepperauze was killed fighting on the side of Monsr. Conflans, in the victory gained by Colonel Ford near Pettapore, at which time the present Timrajee, son of the deceased, was only 8 years of age. By what means the zemindarry might have been confined to this young man, it is needless to enquire, when the corruption of aumildars and the example of his father are so notoriously known; and when it is remembered how lavish the present Nizam was when he came to the circars in 1761, with the ambitious views of overturning his brother's government, through the pecuniary aid and personal attachment which he might command in return for such employments, in distributing them to the highest bidder, or at the recommendation of Hussein Khan. The district comprises near one half of the whole circar of Rajemundry, both in extent and value, and contains 585 villages under the following pergunnahs:

(1) KIMMOOR, or Peddapore, of 65 villages, most advantageously situated on the Yel-erree, and to the eastward of the hills, of the same name of Kunnenoor, fertile in rice 60,000

(2) BEHOLE, of 48 villages, between Redapore and the Char Mhal zemindarry, towards the Godaveri 29,000

(3) ETACOTAH, of 99 villages, great and small, in the fertile island of Nagur. The first sunnuds for this and the following pergunnah, from the Mustafa Kode Khan aumildar in the year 1697, from Hydrabad 35,000

(4) CHAGULNAUD, of 40 large, and 34 small villages or pollams, exclusive of enaums 11,000

(5) TAUTEPAUK, of 71 villages, in the island of Nagur, first conferred in zemindarry in 1702, by Rustum dit Khan, and again under the English government in 1774/5, yields 28,000

(6) JUNE-COTAIN, two mhals of 48 villages, among the hills, west of Sittiaverum, rented for 12,000

(7) INGERAM and Moormillah, of 22 villages, first obtained in 1705, from the aumildar 10,000

(8) MULLERE, of 20 villages, and rented for 5,000

(9) PARVARUM, a mootah, in the island of Nagur 14,000

(10) ISCAPILLEE, another kissmutt pergunnah 12,000

(11) MUMERIVARRUM, with the town of Casanacoras 10,000

(12) MUNDAPETTAH MOOTAH 20,000

(13) CONTRAVOOCONAH MOOTAH, north of Tootapillee, together with the four preceding, containing 138 villages, were first regularly conferred in 1728 by Abdullah Khan, the Aumildar 8,000

(14) TOTAPILLEE, a region of tygers, is a small hilly country 22 miles north-west of Pedapore, and adjoining to Cottapillee, the inheritance of Rajinadora of the independent Coyewar tribe. In 1771, at the instigation of Timrajee, this little territory, with the sacrifice of

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almost the whole detachment to the unhealthiness of the climate, was reduced by the English to pay a future tribute to the zemindar of Peddapore annually, of 7,000

TOTAL of the Doul bundobust of Jaggaputty Rauze 2,61,000

4th. CHAR MHAL, or Two Pergunnahs Zemindarry, is surrounded by the preceding one of Pedapore, on the banks of the Goutumy or northern branch of the Godaveri, highly cultivated, and abounding in long cloth and other manufactures, and was first erected into a separate desmooky jurisdiction by M. Bussey in 1753, and conferred by him, under his proper sunnuds, in nearly equal divisions, at the request of old Vizieram Rauze, on two branches of the Cacarlamoody family, his own kinsmen; the district is therefore composed of the two following pergunnahs:

(1) DACHEVARUM, or Ramchunderporam, about 16 coss S. E. by East from Rajamundry, was assigned to, and has continued since under the immediate zemindarry management of Cacarlamoody Ramchunder Rauze; contains 35 villages 20,000

(2) COTAH, 20 coss in the same direction nearly from Rajemundy, and close to the Goutumy, assigned as the zemindarry portion of Cacarlamoody Vencataputty Rauze, cousin to the former, and though containing only 22 large villages, exclusive of pollams, yields a sub-rent, besides enaums, saverum charges, of 25,000

45,000

5th. PEROOR is the pergunnah portion of the zemindarry of Coldindee Trippetty Rauze of Muggletore, in the circar of Rajamundry. It is divided from his other possessions dependent on Ellore by the Washeshta, the southern branch of the Godaveri, and forms what is properly called the Island of Nagur, though the same appellation is more generally applied to the whole insulated triangle, between the forks of the Godaveri, and the sea, including the pergunnahs of Etacatah, Tautepauk, &c. and which space, we before compared to the Delta of Egypt, as resembling it in figure and fertility, and being in like manner, formed or intersected by seven branches of a great river, to which the names of as many tutelar, perhaps in both countries derived from the Sabian or planetary divinities, have been assigned by the superstitious natives. When the English were put in possession of the circars this [666] valuable little territory was under the desmooky management of Vizieram Rauze, whose predecessor in 1759, had made some alienations in favour of the Company; but in 1767, it was transferred with 68 villages of Tautepauk in jageer, to Hussein Ali Khan, and on his death, in like manner as these were bestowed by the English on the zemindar of Peddapore, so the district in question was conferred in 1774-5 on Trippety Rauze. It contains 37 villages, and together with those of Vadroopillee and Tautepauk, worth separately 2,000 pagodas, are greatly underrated in the Doul bundobust at 22,000

6th. CORCONDAH, four coss from Rajemundry on the north bank of the Godaveri, on the road to Cottapillee N. W. is the pergunnah zemindarry of the family. Trippety Rauze, who first obtained desmooky jurisdiction and rights from Meer Khaleel Khan, the aumildar, in 1744, and soon afterwards gave an ordinary proof of Hindoo magnanimity, in putting himself to death for a verbal insult offered to him by Meer Ibrahim, the aumildar's son. His immediate successor, father of the present occupant, fell more gloriously in 1759, in supporting the cause of the French, as actual rulers, against the invasion of the English. The district consists of 51 villages, of which 12 on the river side, 15 Mergaputty on an elevated ground, and the remainder, equally divided

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between Condaputty and Jungleputty, or hilly and woody ground; its annual rental, exclusive of enaums, is 20,000

7th. PETTAPORE, eight miles E. northerly from Peddapore, from which it is divided by the small river Yellerru, and five in the same direction from the fort of Samuel Cotah, now the principal garrison of the English in the circar of Rajemundry, is the present capital of the zemindarry jurisdiction of Mahaputty Row, Velmawar, whose ancestors were established in part of the desmooky as early as the reign of Ibrahim Kootub Shah, after the expulsion of the Rheddewars, the ancient proprietors of the country in 1571; but this family were also involved in the general proscription of Indian landholders under the government of Rustum Khan, until the year 1746, when Neladerow, father of the present occupant, obtained the farm of Pellafore; and, after an imprisonment of four years for non-payment of rent, procured sunnuds for the zemindarry on the accession of Neamut ullah Khan, to the post of aumildar. This district borders on Cicacole, and contains 146 villages, under the following pergunnah divisions; viz.

(1) POLNAUD or Pettapore, of 48 villages, yielding ...	60,000
(2) CAUKINARD and Salapah, 25 villages, including the profit on salt, produce	10,000
(3) BENDAPOONDY, of 35 villages, near Sittiaverum, with salt ...	12,000
(4) BHEEMVARUM, near Samuel Cotah, a kissmut pergunnah, 13 villages	15,000
(5) CHETLOOR, a mootah of another pergunnah of 7 villages ...	4,000
(6) JALLIPILLEE, a third mootah pergunnah of 5 villages ...	6,000
(7) KADEAM, a fourth mootah of 13 villages	8,000
TOTAL gross Rent of Pettapore, exclusive of enaums	1,15,000
TOTAL of the Khan Wasool, or first receipts of the circar, entire ...	5,04,052
Amount of the 3 circars between the rivers Godaveri and Kistna, with the other detached dependencies on the subordinate government of Masulipatam, brought forward from the preceding account of their doul	8,03,643
TOTAL Revenue under Masulipatam, rupees 52,30,780, or Madras pagodas	13,07,695
Amount of the circar of Guntour south of the Kistna, brought forward rupees 14,04,000 or Madras pagodas	3,51,000
TOTAL of the five southerly Provinces, rupees 66,34,780, or Madras pagodas	16,58,695

CIRCAR.

CICACOLE, or Kulling, the most northerly and largest of the circars, has in like manner as Rajemundry, undergone almost a total change in the denominations, extent, and value of its subdivisions, since the first establishment of European government; though less in reality, than apparently, with respect to the actual assessment of the country, which was always under Mussulman aumildars greatly beyond the old jumma kaumil or the amount with which they were charged, or chose to account for, with the public treasury. In its present state, the whole province, as hath already been observed, is unequally divided between the superintendence of two subordinate councils, of which the most

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considerable is that of Vizagapatam on the sea coast, one hundred and seventy miles N. E. from Masulipatam, nearly centrical to all the circars; and exercising superior local jurisdiction over the following districts; viz.

1st. HAVILLE of Cicacole, 65 miles N. E. from Vizagapatam, originally comprehending all the lands on the sea coast, from the northern extremity of Rajemundry to the river of Poondy, was dismembered of so many pergunnahs conferred in zemindarry, on the desmook of Vizianagrum, that in 1758 the annual assessment had decreased to rupees 4,27,970, which was little more than one half of the old valuation; and since this last period, it has been curtailed, though we believe irregularly, and unconstitutionally, of so large a portion of its territory that the remainder is now wholly included in the following pergunnahs, the gross rental of which, being of course greatly diminished through the impolitic system of farming the lands, especially to a neighbouring landholder, without giving him an interest [667] in the permanent prosperity; we shall substitute the net jummabundy clear of all charges, as settled under the French government for the Doul bundobust or present mofussil receipts.

(1) HAVILLE Proper of Cicacole, in its actual state, ... Madras pagodas	35,122
(2) TILMOOR Bomaley Nagricottam and Currickvalsa, four pergunnahs lying behind the Haville and Teckaly, or Raganautpoor, rated as in 1785, at	17,750
(3) NOWPARA salt farms to the north near Poondy ...	7,396½
(4) CASSIMCOTAH Havillee, 18 miles S. W. from the port of Vizagapatam	9,899½
(5) VIZAGAPATAM sea port and farms, including also rupees 500, paid as a peshcush, or otherwise by the port of Bimlipatam ...	1,074½
TOTAL Havillee carried forward, rupees 2,84,970 ... Madras pagodas	71,242½

The rents of Cicacole are paid in silver rupees, there being little or no gold in circulation in the circar; but for the sake of uniformity, and a comparison with the other provinces, the revenue is here stated in Madras pagodas of 4 rupees each.

2d. JAEPOOR, about 104 miles west from Cicacole, and of that distance, forty beyond Saloor Gaut; among the hills is the capital of a tributary raje called also Nundapore, which lyeth nearer to the W. southerly 20 miles, the poor remains of the extensive territorial inheritance once enjoyed by the Rajepoot family of Vickerum Deo, the actual representative, lineally descended from Vistna Deo, the last great prince of the house of Gajeputty, who in 1571, united under his sceptre all the ancient domains of the kings of Orissa. This barren and unhealthy principality, in its limited modern extent, is bounded on the west by Buster or Bussdero, the country of the independent rajah Derriao Sing, of Goondwannah, which being laterally situated among several ranges of high impassable hills, and about 80 miles in length, in a N. E. or S. W. direction, by 40 in breadth, forms a very secure barrier on the side of Berar, where the Marhattas, in taking possession of Chanda, the former inheritance of the Goondwannah family, might otherwise and without the cession of Saloor Gaut, the only known pass through which they entered the circars in 1754, be deemed formidable neighbours. Jazepoor, to the south, borders on Rumpa, and to the north joins the tributary munnims of two other branches of the royal family of Orissa; the one, Gajeputty, settled in Kimedy, and the other, Persotim Deo in Kalolimdi, lying farther to the N. W. dependant on Chatesguir. To the east, this district extended far into the plains of Cicacole, until the year 1742, when old Vizieram Rauze begun to make incroachments, and was so successful under the political favour of Bussey, as to wrest almost the whole of the low fertile portion of the country from its original proprietor, and obtain from

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his patron, sunnuds for the zemindarry of it, on the footing of his other possessions, when a new revolution transferred the sovereignty of all these provinces to the English. Sitteram, the brother and manager of the present zemindar of Vizianagrum, an artful, intelligent, ambitions man, neglected not the opportunity of obtaining a renewal of the family grant of the jurisdiction, or rights of saverum, over the recently conquered pergunnahs of Nundapore. Accordingly in 1768, perhaps inadvertently, though at the same time agreeable to the spirit of true and necessary policy, the claims of Vizeram to a landed desmooky income of 24,000 rupees per annum, issuing from the rents of the dismembered portion of Vickeram Dess's country, and other territorial acquisitions hereafter more particularly to be specified, were admitted, and we conceive firmly established during the life of the actual incumbent, by which act the districts in question were formally, as they were before virtually, annexed to the other dominions of Britain, and of course subjected to the same provincial rule of government. But in 1775, the restless Sitteram, under various pretences of employing the Company's arms, made further encroachments on the raje of Jaepoor; and through the conduct and gallantry of the English commander, who penetrated to the capital of this principality, still continues to levy in the nature of a tribute, for which he is accountable to his employers, from Vickeram Deo, the reigning sovereign of a mountainous region, valued in the whole in its present reduced state, at three lacks of rupees annually, for the following inconsiderable portions of it, more recently and thus imperfectly subdued; viz. Nairamapatum, Raigur Singaporam, and Veessam, Cotah, from 36 to 64 coss N. W. together with the districts of Gundaporam, which having been dismembered on a former occasion by Sitteram, from the territory of Kimedy, was exchanged in 1771, for Saloor, in which is the famous gaut or pass of the same name, or as sometimes called Saureacca, before dependent on Japoor; the whole estimated in the gross, at a lack of rupees, but actually yielding a precarious tribute from the ancient sovereign, of 10,000

3d. KIMEDY, 50 miles N. E. by N. from the town of Cicacole, is the capital of another tributary, but more accessible dependent principality, vested in a rajah of the royal family of Orissa, who actually bears the titular designation of that antient house, under the proper name of Gajeputty Deo, through the refractory imprudence of Narrain Deo, father of the present occupant, in opposing the Company's authority. During the war with Nizam Ali in 1767-8, almost the whole country was over-run by the English arms, and the proprietor being expelled, was in danger of losing for ever the family inheritance; and though this object hath ever since been the favourite policy, and constant aim of Sitteram Rauze, as a necessary attainment to accomplish his own ambitious views of aggrandizement and unrivalled preeminence, yet the lenity and virtue of British government have hitherto preserved the rights and privileges annexed to this little territory entire, in lineal [668] succession, to the lawful heir, with the exception of the districts of Gundaporam a Eremundlelum, valued at 60,000 rupees. Nevertheless, the remainder still yields a gross revenue of two lacks, of which perhaps the public, either in policy or justice, should not claim more than one half, being 25,000

4th. TECKALY, 43 miles N. E. from Cicacole on the sea coast, entirely reduced, serving, and necessarily, under complete subjection to the English government, as being situated in the line of communication between the northern and southern divisions of Cicacole, is, as it may in fact continue to be, the inheritance of Jagget Deo, another descendant of the royal family of Orissa, but more immediately branching from that of Kimedy. The district yields a lack of rupees; but if the proprietor is to be supported in princely grandeur, the tribute cannot with propriety be increased beyond ... ... 10,000.

5th. VIZIANAGRUM, 38 miles west southerly from Cicacole, and nearly the

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same distance northerly from Vizagapatam, is the capital, not only of the largest desmooky jurisdiction in this, but, comparatively with districts held under a similar tenure, throughout all the Northern circars, and at present, as has been since the establishment of the British government, through the extreme favour and indulgence of the Company, vested in form, or by sufferance, in Vizeram Rauze Reddewar, adopted in 1759, by the widow of old Vizieram, from a collateral branch of the Poossaputty family, on a failure of the direct line, at the decease of Gajeputty her son; while the office of zeminder virtually, and in fact with extraordinary, if not unconstitutional powers, has, at the same time exclusively and almost uninterruptedly been exercised by Sitteram Rauze the elder, but half brother of the nominal occupant. In general, the history of all the Rauzees, or tribe of Raohewar in the circars, trace their origin to a dependance on the ancient rajahs of the country, either as chelaks or favoured slaves, managers talookdars, or renters of the subdivisions of the sovereign domain; and such also, was the rise of all the other petty holders of land existing in this province, whether descended from the Velmawars of Telinga, or natives of the soil itself, properly called Oria. But the family now under consideration, are an exception to this genealogical rule; for they are at least foreigners, with respect to Cicacole. The first of them on record, was Madavarama, who inhabited a small village in the Condapillee circar, called Poossaputty, afterwards retained as the local patrimony of the family; when in 1651, Shere Mahomed Khan was sent by Abdullah Kootub Shah from Hydrabad, as aumildar, or provincial governor of all the maritime dependencies north of the Kistna. The following year, this man engaged in the sebundy train of the Mussulman deputy, accompanied his master to Cicacole, and in 1655 was rewarded for services which were not, throughout, worthy of being recorded, with the farm or rental of two mootahs of the pergunnah of Bogapoor, where from henceforth he fixed his residence, for the annual sum of, rupees, 5,207 and a fraction. From this time forward, under three irregular successions of the race of Poossaputty, they acquired, through the favour of eight succeeding aumildars, at different periods, and in greater or smaller portions, down to the year 1734, almost the whole of their original rightful zemindarry in its present extent of four pergunnahs, dismembered from the Havillee lands of the circar, and rated in the antiquated jumma kaumil of the Kootub Shahy, at only 1,92,157 rupees. At the last-mentioned period, the famous Vizieram, having dispatched by poison, in the district of Vizianagur, in the division of Jehapoor, his cousin Sitteram, who had received investiture as heir of line to Madavarama, of the Bogapoor desmooky, seized the family rights, and, through the corruption of Jaffier Ali Khan, in 1741 allowed to exercise the public office to which they were annexed; having removed the zemindarry residence to its present site of Vizianagrum, so called either from his proper name, or the place of his former abode in the division of Ichapoor. About this time, it was that the same ambition which prompted Vizeram to commit parricide, and led him more naturally to encroach on the civil rights of neighbouring landholders weaker than himself, in which he was politically supported by the aumildar, until the greater part of the territories of Margool, Singrecotah, and Nundapoor, was added to his former possessions; but not being with equal policy checked in his career of power, and made sensible of his own dependence on superior authority, he punished, very properly, as an example to future rulers, the negligence, corruption, or inability of the government that cherished him, by being principally instrumental to the revolution in favour of the French in 1753, in like manner as his son and successor, six years afterwards, on similar grounds, aided in the expulsion of his benefactors, to bring about another change, which might be no less favourable to the interested views of an ambitious powerful subject. This zemindary, so extensive as generally described, has been acquired under such various rulers of civil or political right, and comprehends so many scattered inferior territorial jurisdictions, which, as they were before, should perhaps still, in justice and propriety,

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be considered as separate and wholly independent of each other, that it must be impossible, from rather imperfect materials, and a very limited local knowledge, to exhibit a connected accurate view of the whole in its real present state, especially as all and singular landed rights privileges, or civil jurisdiction, as have been, can legally, by custom or in form, be claimed or vested in the zemindar of Vizianagrum, could only be derived under sanction of the actual Government, by a renewal or confirmation of former grants or other sunnuds entirely novel, and which being yet unpublished, have the nature, extent, and validity of Vizieram Rawze's pretensions to any territorial or desmooky jurisdiction (excepting the three districts of Nundapore Singrecotah, and Margool, of which the saverums are supposed to have been regularly assigned to him), matters of the greatest uncertainty and doubt. We have, therefore, been under the necessity of recurring to the period of M. Bussy's government in 1758, to determine the points in question, as they were then fixed, substituting, however, from later and equally authentic information, a more competent valuation of the [669] lands than is stated in the hustaboods or gross rental formed by that able financier, of the whole zemindarry, as it was conferred at that time, under his proper sunnuds, on Gazeputty Rauze, the son of Vizieram.

sic in orig.

1st. TALOOKEH KUDEEM, or original zemindarry possessions, dependant on Vizianagrum, dismembered from the ancient Havillee lands by different aumildars, in small portions, between the year 1655 and 1741, and formed into one desmooky jurisdiction, continued by successive administrations, in chosen or approved members of the Poossaputty family, and consisting of the following Pergunnahs, all in the neighbourhood of the capitals of the district and province, assessed, in M. Bussy's rent-roll, for the sums here set down in rupees, in contradistinction to the more recent valuation, in pagodas, which we follow, as the most perfect, to complete our Doul bundobust of the Circars; viz.

(1)	POTNOOR, of 88 villages, exclusive of enaums, saverums, etc., valued by Bussy at ...	Rupees 1,20,000, in 1758; and by Matthews, in 1775, from village accounts, at	... Pagodas	50,000
(2)	BAGAPOOR, of 44 villages ...	Rupees 40,000	... Pagodas	20,000
(3)	DIOVAPILLEE, 44 villages ...	Rupees 80,000	... Pagodas	25,000
(4)	GUNDRERE, 44 villages ...	Rupees 50,000	... Pagodas	20,000
		Rupees 2,90,000	... Total assessment of Bussy.	

2nd. TALOOKEA JUDEED, or new possessions, for the most part conquered, as they were first bestowed by M. Bussy about the year 1756, in zemindarry tenure of Vizieram Rauze Munnim Sultan:

(1)	VODDAUDEL Pergunnah, near Cossim Cotah, and dismembered from the antient Havillee, assessed by Bussy for, rupees 1,20,000; but estimated by Matthews, at ... ... Pagodas	81,250
(2)	COORMUM, another pergunnah of the Havillee, rated by the former, with its salt, at 10,000 rupees ...	3,000
(3)	LAVEROO, with the following pergunnah, dismembered from Cheeparapillee of Dhoomunt Row, about 12 coss north, rated 18,000 rupees	4,500
(4)	SAMBHAM, which, as not being specified by Matthews, we shall state at Bussy's valuation ...	11,250
(5)	BINSTIPATAM Port, &c. exclusive of the tribute under the Havillee farms, 20,000 rupees ...	5,000
(6)	CONARA Port, including salt works	6,500
(7)	POONREMUREA Port, and salt, part of Cossimcotah Havillee, in Bussy's time valued at, rupees 40,000; in 1775, at	7,500

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(8) PENTAH SEEMA, or Pergunnah, with the two following, near Cossim Cotah 3,500
(9) YALMUNCHELLY Pergunnah, yielding 2,000
(10) PUNJEDARLOO, a mootah pergunnah 1,000
(11) LOAVAH TURREF, or kissmut pergunnah to Bahoo Balundor 2,000
(12) CONDA CARLOO, two pergunnahs near Cossim Cotah 5,250
(13) COOVARAH, &c. villages, valued at 500
(14) BANDAPAR, Vermaloor, &c. 4 villages ... 1,250
(15) LUCKWARUP COTAH, supposed formerly to have belonged to a branch of the Rungarow family, situated about 10 coss west of Vizianagrum 10,000
(16) BOBILEE, the zemindarry once of Rangarrow Velmawar, the only one of this tribe, and of note, in the province; dispossessed in 1756 by Bussy. The heir of line, still a prisoner at Viziagrum, the next of kin, settled at Damapet, situated 20 coss northerly from Vizianagrum, and composed of the following Pergunnahs:

1. Rajam, worth ... Rupees 30,000
2. Cottah, rated 70,000
3. Villages dependent on Bobilee ... 80,000

Bussy's valuation ... Rs. 1,80,000
But, according to Matthews ... Pagodas 75,000

(17) SAYAR, or land customs, punchait or tims duties on ophium, tobacco, &c. and rent of mango trees, valued 18,000
TOTAL of Talookeh Judeed, according to M. Bussy's Rent-roll, in 1758, was, rupees 6,11,000; but agreeable to General Matthews' valuation in 1775, of some of the same districts as before stated, a difference of 3,39,000 rupees must be added, to make up the account of the present statement, being ... ... Pagodas ... 2,37,500

3,52,500

3d. TALOOKEH MHALZAMINEE, or pergunnahs of neighbouring zemindars, for which Vizieram Rauze, having become security for the annual rent, were [670] even considered, in Bussy's time, as dependent on his jurisdiction; of these, the most considerable are,
(1) NUNDAPOOR Dependencies, lying to the east of the Hills, and from 40 to 60 miles west of Cicacole, taken originally from vassals of Vickeram Deo:

1. Palconda, to Rambudda Rauze, valued by Bussy at 70,000; by Matthews, at one lack and half; and put down at ... ... Pagodas 22,500
2. Veeracotam, to Vizieram Rauze ... 5,000
3. Coorpan, to Sitteram Rauze, by Bussy, 50,000 rupees; Matthews ... 25,000
4. Saloor, to Scirias Rauze, in 1758 rated for 15,000 rupees; now 10,000
5. Belgaum and Narsapore, in 1758 for 15,000 rupees; now 10,000
6. Ragool-vulta, as in 1758 3,750

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7. Muchwah, as in 1758	2,000		
8. Rumpelly and Peram	7,000		
9. Teada, by Bussy, 20,000 rupees; and in 1775	17,500		
TOTAL in Bussy's time Rupees	2,17,000		
but, according to Matthews, in 1775 Pagodas		1,02,750	
(2) SINGWAREEPETAR, or Singrugtah, about 12 coss west from Vizenagram, taken from Mooky Gazeput Rauze, including the mootahs of Autwah Rolli, and Doora-pillee, rated by Bussy at, rupees 1,00,000, but by Matthews		50,000	
(3) MARGOOL, south-west from Vizianagrum about 25 coss, taken from Longabopetty, and with the two preceding districts, granted in zemindarry in 1768 to Vizieram Rauze, with a saverum of 24,000 rupees, or, valued by Bussy in 1758, at, rupees 1,10,000; but, by Matthews, including the tribute Byrobopetty of Golconda		50,000	
(4) BUNDOOPILLEE, taken from Dhoomunt Row, valued in 1758 for 25,000 rupees; now		5,000	
(5) PEDAGAREE Nerwah and Verja Gurrah, taken from Nuring Row; rated by Bussy 25,000 rupees; and in 1775		5,000	
(6) GOPAULPILLBE and Buwringhy, taken from Bahoo Balender, famous in history of Oria; in 1758, worth 25,000 rupees; now		10,000	
(7) COTTAPOLLAM, by Bussy, 20,000 rupees; now ...		6,250	
(8) EZEMUNDEL, dismembered from Kimedy ...		4,000	
TOTAL, as assessed in 1758			2,33,000
Rupees 5,22,000; corrected by Mr. Matthews ...			5,85,500

4th. TALOOKEH ZEBBERDESTY, or lands recently seized without any authority, and held rather through the inattention, than intended favour of government:

(1) WOORATLA, &c. four pergunnahs, between Cossim Cotah, the Hills, and the Sitteaveram or Golinda rivers, 30 coss south of Vizagapatam, belonging to the Havillee Lands, let to Timrajee Vacheroy in 1750, before his restoration to the zemindarry of Peddapore, afterwards farmed by Hyder Kooli Khan, and in 1758 to Gajeputty Raje, for the net sum to be paid into the treasury of, rupees 1,43,000, besides 30 garce each of 7 ordinary candies of paddy, estimated at, rupees 8,000; but, according to the more adequate valuation of Matthews, the four pergunnahs yield as follows:

1. Woorootla, on the Punda river ...	18,750		
2. Cotacotah, 3 coss higher up ...	6,250		
3. Mulgopauk, near Cossim Cotah ...	15,000		
4. Uppalum Ryarum, 30 coss south on both sides of the Pondere river ...	11,750		
TOTAL of Woorotla ... Pagodas		51,750	

(2) ANKAPILLEE, the zemindarry of Poykaroo Rachewar, surnamed Appalee, 42 miles south of Vizianagram, and 4 north of Cossim Cotah; in 1758, yielded net to the public treasury 82,734 rupees, besides 500 garce of

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paddy, valued at, rupees 12,000 more. In 1769, after having cut off all the males of the family, as commonly supposed, Sitteram Rauze became security for, or rather levied, the rents, moderately valued, as follows:

1. Ankapillee and Milpauk, &c.	...	27,500	
2. Sittiaverum ...	...	7,500	
3. Doodigul, 38 coss south ...	...	3,250	
			3,850 [671]

(3) TALOOKS of Mujuadars and Enaumdars, dispersed throughout this Carcar, and being perhaps fraudulent alienations, were assessed by Bussy, in 1758, rupees 54,539, including a nuzzeranah of rupees 39,910; and though General Matthews states a lack and a half on this account, we take the former 13,635

TOTAL of Unauthorized Possessions ... 1,03,635

TOTAL of the zemindarry of Vizianagrum in Bussy's hustabood account in 1758, at rupees 18,51,539; in General Matthews' account in 1775, stated at rupees 27,43,000, and in the present Doul bundobust, exclusive of Verkeram Deo's tribute of 40,000 Rupees 27,36,540; or Madras pagodas 6,89,135

TOTAL Revenue of the Vizagapatam division of the Circar of Chicacole, according to Matthews, 32,43,000; but by this account reduced to rupees 32,21,510, or ... Madras pagodas 8,05,377½

GANJAM on the sea-coast, near the N. E. extremity of this and all the Northern circars, at the distance of 187 miles from Vizagapatam, 357 from Masulipatam, 650 from Madras, 372 from Calcutta, and only 245 from Jellasore, the present boundary of Bengal towards the Marhatta division of Orissa, is the regular pentagon fort and capital of the lesser northern division of Chicacole, commonly called Ichapoor, in the country of Oria, under the superintendance of a chief and council, and subdivided as follows:

(1) HAVILLEE, rated in M. Bussy's Jummabundy of 1758, at rupees 1,76,141; yields now to the public, clear of charges; viz.

1. Ichapoor, 31 miles southerly from Ganjam, including the sayer or land customs, and arrack farms	...	15,500	
2. Papaconda, pergunnah, rented for	...	14,300	
3. Terrestaun, or low grounds of Ganjam, formed into a pergunnah, and, with the sayer	...	6,300	
4. Monhedery, 23 miles southerly	...	4,500	
5. Aska, pergunnah, about 39 miles west	...	3,000	
6. Baraia, near Ichapoor, southerly	...	2,200	
7. Munsoor Cotah, 12 miles south	...	2,000	
8. Courlah, pergunnah or mootah	...	1,500	
9. Sayer, or sea and river customs of Ganjam	...	2,500	
TOTAL of the Havillee Farms Madras Pagodas	...		51,800

(2) VIZIANAGUR, about 50 miles west of the capital of a small principality, among the hills; united, till lately, in the person of Bheem Deo, another descendant of the royal family of Orissa; now divided pretty equally

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between Mumides and Jaggernaut Deo, sons to the former occupant, the latter residing at the foot of Pertabgeery. The whole district may be worth 1,20,000 rupees; was assessed by Bussy, in 1758, for a tribute of rupees 84,454. But until this, with all the numerous petty munnims in the division of Ganjam, be reunited under one head as formerly, and the person thus acting destitute of all pretensions of his own, the mere officer of government, which necessarily excludes every branch of the royal family of Gajeputty, we cannot realize, whatever may be the just or necessary demands of the public from this raje, more than 15,000

66,800

(3) MUNNIMS, or Jungle possessions, situated partly in the plain, and partly among the boundary northern and westerly hills, held by petty warrior proprietors of the Candiat or warlike tribe, formerly the servants or vassals of the Gajeputty family: and never reduced before the era of the French government, though then and ever since only partially so, by reason of the unhealthiness of their dwelling places. All these taken together, may be estimated at eight and half lacks of rupees; but perhaps, never will yield to government a greater revenue than M. Bussy's assessment of 1758; viz.

1.	Mopery, eight coss south, the most centrical, to control the rest, under Varraindar, assessed for ...	15,000
2.	Coomsur, 50 miles west-northerly, under Kissenbunje, increase of 20,000 rupees on Bussy's rent ...	14,500
3.	Callicotah, to Sampet Sing Burjah, near the Chilca	14,600
4.	Daracotah, to Rajendra Sing Burjah ...	11,800
5.	Atgurrah to Hurry Chunder, valued at	13,000
6.	Sigur to Hurry Kissen Sing, rated at	3,500
7.	Suringy to Hurry Chunder, assessed for	4,500
8.	Souzerah to Rai Sing, 60 miles N. W. extremity...	750
9.	Beredy to Martah, near Ganjam ...	1,500
10.	Paloor to Gajender, also near Ganjam	1,000
11.	Houmah to Santerou, originally to the former	200
12.	Burragurr, to Permanaud Sing; this, with all the preceding munnims, except Mohery, lying between the sea and Souzerah, to the north of the Rooshcoila, or river of Ganjam, on the frontier of the Marhatta division of Orissa	3,000
13.	Chigutty, to Rawal Rao, between Mohery and Vizianagrum ...	14,000
14.	Jerridah to Santerow, further south ...	2,900
15.	Jellantra to Chowhao, South-west range	5,700
16.	Mundesau to Rajamany, near Kimedy	7,250
17.	Terlah to Ragonaut Soor; this and the four preceding munnims in the range of hills south-west from	

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Ganjam, and from 20 to 35 miles from the sea-coast	5,850		
18. Burah Singy to Neel Khaut, near ditto	1,200		
		1,20,250	
TOTAL of Ganjam Division, rupees 7,48,200 or ... Madras Pagodas		...	1,87,050
TOTAL Revenue of the Circar of Chicacole rupees 39,69,710, or ... ... Madras pagodas			9,92,427½
Amount of the revenue of the four Provinces, under Masulipatam, brought forward ... rupees 52,30,780, or Madras pagodas			13,07,695
TOTAL gross rent of all the Circars at present under the English jurisdiction, being, exclusive of Saverums and Enaums rupees 92,00,490, or ... ... Madras pagodas			23,00,122½
Amount of Guntour, brought forward ... rupees 14,04,000 under the Nizam			3,51,000
TOTAL of the Doul bundobust of the Northern Circars, exclusive of the zemindary freehold estates and alienations to Bramins or Peons, ... Rs. 1,06,04,490, or ... Madras pagodas			26,51,122½

Documents which authenticate the preceding Statement.

THE original accounts and authorities on which the preceding Statement of the gross Revenue collected from the Northern circars is founded, may be considered in the following order.

1st. The *Jamma Kaumil*, or complete standard assessment of the Deccan began by Moorshed Kooli Khan in 1654, on the principle of Toorell Mull's original Rent-roll of Proper Hindostan, and finally terminated for the six southern soubahs by the emperor Alemgeer, in the year 1687. This account was obtained immediately from the dufter of the Nizamut; but it is so common, and of such universal use, that either in whole or in part, it must be in the hands of every man skilled in the finances of the country; accordingly there is not a despandeah employed throughout the Peninsula, and worthy of holding his office, who cannot repeat at least as much of it, as regards the particular district of his own superintendance: and many persons, entirely unconnected with the business of revenue, are in possession of the whole unmutilated in detail, by the extracts published in Mr. Orme's Historical Fragments. The manuscript procured for him of the subdivisions and territorial income of the Deccan, appears evidently to be no other than a copy of the jumma kaumil, with geographical illustrations drawn out for the use of M. Bussy, under the inspection of Hyda Jung, while he had access to the public records about the year 1756, and perhaps carried about by one of the dispersed followers of the French chief after the national overthrow in India, until it accidentally fell, several years afterwards, into the hands of an English commander in one of the Northern provinces of Hindostan. We have already on different occasions, explained the nature and utility of this famous rent-roll, and endeavoured to shew, that though everywhere indespensibly necessary to ascertain even the present political circumstances of the country; yet with respect to the actual amount of the revenues of the circars, it is chiefly applicable to, and comes nearest the modern valuation of those south of the Godaveri. Some very intelligent men have, however, suggested a doubt whether the population and more useful arts, in all these provinces, may not have been on the decline, since the commencement of European administrations; and that consequently, the ancient rental may exceed what, on the same principle of taxation, should now be exacted from the landholders. These would be most extraordinary unaccountable facts, if they could be brought within proof: and, however mortifying to the pride of the highest

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civilization, should be fully displayed, as touching national prosperity, and the general interest of mankind. For if, after a lapse of two centuries, (in course of which such an amazing revolution has taken place all over the world, in the relative decreasing worth of specie, and in particular such prodigious advantages as already set forth, have been almost exclusively acquired and enjoyed by the inhabitants of the circars, through the channels of commerce) it should appear that a pecuniary estimate of the lands made with all possible acknowledged exactness, antecedently to that period, be too high in proportion to the actual produce of the country, or the medium by which it is rated, depending on the mass of gold and silver currency in circulation; if above all, it should be found the violent sanguinary despotism of the Mahomedans, who have ruled universally and uninterruptedly [673] all these provinces for ages past (holding in the most unqualified debasing slavery the native, inoffensive Hindoos, composing at least nine-tenths of the whole body of the people, and including every class of industrious subjects) proved more favourable to population, agriculture, manufactures, and commerce, than a government the freest and most liberal and lenient, existing perhaps, at present, even in a more enlightened part of the world, in a time of the most profound tranquillity and abundant produce respectively of the country under consideration, than of Christians; Humanity mutilated so far with one of its best precepts, "increase and multiply," as to reject the example of Mussulman tyranny, found experimentally thus to answer so effectually the great ends of society, we should at least have the satisfaction to know the chief impediment to the attainment of all these grand political *desiderata*, forming together the basis, as generally understood, of national power, wealth, and grandeur. But this would be more than a paradox; it would be a solecism in reason, and could only be admitted, under a total ignorance of existing circumstances, or from a partial observation of the wretched state of those districts denominated Havillee, rented so improvidently to mere temporary, needy, and unqualified farmers; for certainly the population has increased, and all the acts of civilization have been improved throughout all the Northern circars, under the influence of the British government, though these will be never made beneficial to the state, nor carried to the greatest possible height, on the present corrupt, dangerous, and oppressive system of usurped, indefinite, uncontrouled zemindarry administration; but that the jumma kaumil falls greatly short of the amount of the revenue now actually collected on the same financial principles, as were laid down in the formation of that original antiquated assessment, has been more positively proved. Admitting the authenticity of the account following next in order and on which more especially depends the verification of our statement, being,

2nd. The *Doul Bundobust*, or sub-rental of the three middle circars, on a medium of the ten years preceding 1769, formed under the absolute authority of a Mussulman aumildar, aided with all the acuteness, intelligence, and irresistible influence of a Bramin, at once dewan, serishtedar, and principal mutseddy, feared for his knowledge and abilities by such of his own tribe as were most prone to chicanery, but popular amongst all, for the extreme of a virtue rarely possessed in moderation by a Hindoo, profuse liberality; this man, whose name is Vencatram, a native of Conjeveram, was grown old in practical finance before the deprivation of his office in consequence of the revolution, which transferred the reins of administration from his own and superior hands into those of the English, through the immediate effective agency of Togure Pundit, his disciple; but by the death of his master Hussein Alli in 1771, and through his own extravagance, or an improvident turn of mind, fell into such indigence as to become a pensioner on the bounty of his successor in power, for a family subsistence in an allotment of about forty acres of land near Yamarum, six coss north of Masulipatam in the pergunnah

Inacotah, under the denomination of an enaum, or charitable donation. As however he could not brook being indebted for his own personal expenses to his successor, nor to act in an inferior office, tendered to him in a place where he had before appeared, as principal, he accepted of an offer made by Sitteram Rauze, to be employed as peshcar for the districts of Chicacole under the zemindarry of Vizianagrum; and in 1779 embraced a similar proposal from Mahomed Taje a deen, aumildar of Guntour, when he may be supposed to have completed his financial, by a particular local knowledge, of all the Northern circars. The vicissitudes of his fortune, brought him at length into the service of the author of this tract, whose curiosity being excited to make the inquiry, from the uncommon intelligence he discovered respecting the state of the country, learnt so much of his private history from many living evidences.

That the circumstance of Vencatram's former situation fully enabled him to ascertain, with the most minute accuracy, the gross revenues of the districts included in the rental now in question, no one will doubt, who knows the unlimited power of a Mussulman delegate authorizing such an investigation to be made, and the personal influence of a Bramin, officially heard of the different members of his last acting in the capacity of despandeahs, the only native accountants and keepers of all the provincial records, or who has heard that Jonguee Pundit, this man's successor, received a yearly pension of about twenty thousand pounds from the zemindars of Rajemundry alone, for relinquishing a part of the public authority annexed to the serishtedarry; or that the same Jonguees inheritor still receives from the Company five thousand pounds more as dewan or interpreter, while his superior, the English chief and high representative of government, is not allowed a fourth of the same income. But the authenticity of the particular account itself, thus exhibited as genuine, must in a great measure rest on probable circumstances, until the inquiries of the committee of circuit, or local knowledge of others, allowed to be skilled in the finances of the country, bring the truth to light. All that we have to say on the subject, that it bore the marks of originality, and even of the chequered vagrant life of its owner, on whose part there were no apparent inducement to attempt deception, for he neither could have expected, nor did receive, any reward for bringing it forward; which was merely a matter of chance, occasioned by a reference to satisfy some inquiries on points beyond the scope of his memory; and being arrived at that time of life, when all the passions of a man, except avarice, are generally dormant, it is not likely that he had any personal malice to gratify; while the utmost of his ambition, after having outlived the vigour of his faculties, and being long since disencumbered of his family, may be naturally supposed limited to a bare subsistence for himself individually. If these testimonies should not be thought sufficient, Vencatram may yet live a few years to answer, *viva voce*, in his own behalf; but we have [674] indicated more minutely his family dwelling-place, in the event of his being called on; less in the certainty of finding him there, than to prevent, through the liberal humanity of English Superintendants, the sequestration of a miserable, perhaps an unauthorized enaum, which might otherwise inevitably be the consequences of incurring the resentment of his Bramin brethern in office.

3d. An *English manuscript* relative to the circars, in great part confirms the justness of the preceding document. We know not, with certainty, the Author of this piece, which was written in the year 1772-3, and professedly for the information of Mr. Duprée, while in the government of Fort St. George; but from the uncommon and practical knowledge it discovers of the Finances, or political state of the country, it may with confidence be said to be the production of some gentlemen long resident, and high in office, within the dependencies of Masulipatam, who only wanted original historical intelligence, with a true understanding of the forms and rights of government, alone

to be acquired through the medium of the Persian language, to be perfect master of the subjects brought into discussion. Between the sum total of gross revenue here exhibited for the three middle circars, being pagodas of 9,96,020, and that of Vencatram's doul bundobust 11,63,195 pagodas, there is a difference of 1,67,175; but as this deficiency in the former account, is owing to a notoriously undervalued rental of the four larger zemindarries of Peddapore, Pettapore, Nujere, and Muglettore, it serves rather to establish the authenticity of the latter statement; while a similar partial amount of 22,000 pagodas, in the estimate of Vencatayloo's meerassy, betrays the channel through which the misinformation of our English authors has proceeded.

4th. *A Hustabood account* of the village of lands of Rajemundry in detail, formed in the year 1758, by order of the French government, in exceeding greatly the medium valuation of Vencatram for the same circar, if it does not authenticate so much of the doul bundobust itself, proves at least the moderation of the scale on which this assessement has been formed.

5th. *Teshkhees Jummabundy* of the whole circars Cicacole, concluded for the Fussullee year 1167, under the auspices of M. Bussy, with an Appendix, shewing the Khan wossool, or gross receipts on account of the zemindarry of Vizianagrum, being the valued rental of the lands, as then ascertained, to be specified in the sunnuds newly granted by the French chief to Gasseputty Rauze, agreeable to the forms required in executing all such territorial grants. This account has been corroborated, enlarged, and corrected to the year 1775, by the more accurate, minute, and equally well directed investigation of General Matthews into the state of the revenues of the southern division of Cicacole, as exhibited in the abstract recently laid before a Committee of the House of Commons; and with respect to the value of the northern district of Ichapoor, it has been no less authoritatively confirmed by the special written informations of an English chief, to whose ability, zeal, and superior intelligency the India Company are principally indebted for the first regular establishment of their authority over that portion of the same circar.

6th. A *comparative general estimate of the receipts* from all the six Northern, provinces, by which these are deemed equivalent to the whole of the remaining portion of the soubah of Hydrabad, left to the government of Nizam Ali and comprising 13 circars, rated annually for one krore of rupees, though not above half be realized to the exchequer,* founded on a summary traditional calculation, adopted by all other native financiers, from the late Sum Samul Moolk, who succeeded his father, the famous Shah Nowaz Khan, in the high offices of king's dewan and vice-royal prime minister of the soubahdarry of the Deccan, and corresponding with the result of local observation, and the best personal private information procurable, in a period of near three years' residence within such of the Nizam's and Company's territories as are made here the subject of comparison.

Kharige or excluded Jumma.

But the amount thus ascertained, by the positive and circumstantial evidence of facts, written, or oral testimony, to be levied from the country, under the sanction, and wholly for the use of the sovereign proprietory government vested in the Company, is absolutely in exclusion of the Kharije jumma, or territorial grants of saverum and enaums, for the maintenance of zemindars, with their respective jurisdictions of Despandeah throughout the pergunnahs, in lieu of russooms of koolkernies in the villages, and of priests, mendicants, and singers of the Hindoo or Mussulman persuasion, on the few existing religious and charitable foundations. Moreover, what is truly reproachful and dangerous to the state, it is in exclusion of those

* Owing to the weakness of Mussulman government in controling the zemindars; or its corruption in conniving at embezzlement and defalcations through the intermediate agency of Aumildars, with all the lesser officers employed in the revenue department.

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recent fraudulent and unconstitutional alienations of land, either to purchase the collusive assent of Bramin superintendants, or to support a numerous military force, wholly dependant on the desmooks, and kept up with no other view than to tyrannize over and oppress the peaceable ryots, or favour premeditated rebellion against the lawful sovereign, on the first convenient occasion. The former of these rightful appropriations to the farming landholders, may now be moderately estimated at five lacks of rupees annually: half that sum is not more than the original pecuniary due of the provincial recorders; and reckoning one inferior Bramin accountant at a hundred rupees for each village, supposing the number of these increased, by enlargement of territory and population, to 6,500, the amount then assigned in land to the immediate officers of Mofussil administration, will be in all fourteen [675] lacks; to which we shall only add three more, on account of all public endowments or charity, as Sinmachellum near Vizagapatam, is the sole pagoda of note within the circars, and amply provided for, as the clerical and soothsaying or calendar Bramins are otherwise supported, through the superstition of the people, who class them with bulootedars, or artificers, entitled each at harvest time to a bulootch, or bundle of corn; and as donations to Mahomedans, or mendicants in general, have been a great part resumed under the uncontrolled grasping sway of Hindoo zemindars.

Fraudulent alienations.

To ascertain the amount of fraudulent sequestrations of land to peons &c. it should be remembered that 41,000 armed men, of every denomination, are supposed to be maintained, throughout all the provinces, by the official landholders, on pretence of enforcing the collection of the rents due to government, which is virtually or in fact debited for the expense of such militia establishment, under the head of sebundy; of this number, one-half of different tribes, Mahomedans or Hindoos, wholly undisciplined, and with no local or personal attachments, are paid altogether in money, and a peon for every village forming what is called the Naikevarry establishment, consisting chiefly of Mussulmen in hereditary succession, and indispensably necessary for the collections and peace of the country, paid a subsistence in kind in harvest time, in equal proportions, by government and its ryots, will make up the numerary of Mofussil troops thus provided for, 27,000. It is the remainder only of 14,000, composed of the military tribes of Rachewars, Rowars, Velmas and Kundaits, sprung from or adopted into the families of the zemindars, and therefore personally attached to their chiefs, that have been clandestinely favoured with territorial grants for their ordinary and constant maintenance, besides extraordinary pay in money when on service; and these alienations, at the most moderate computation of 50 rupees annually for each man, one with another, form an object of seven lacks, which, without pretending to estimate similar defalcations in favour of Bramins, &c. added to the kharije jumma, make the whole income of landed property, exclusive of what is assessed for government, amount to twenty-four lacks; and inclusively of the latter portion, one krore thirty lacks of rupees, with a fraction, being the sum total of what we shall henceforth assume, as the gross rental of the mehal and sayer throughout all the Northern circars collectively.

sic in orig.

Hypothetical calculation of rent on general principles.

Large as this revenue may at first sight appear, either comparatively with the actual public receipts, or hitherto supposed capacity of the farming landholders, yet it will be found to fall short of the estimated yearly produce of the country, by the lowest general calculations which can be formed of the extent and value even of all the arable ground in or out of cultivation, setting aside the greater portion of land appropriated for pasture, now become altogether unproductive, and of no financial account to the state, unless in the gratuitous partial maintenance of

the whole body of peasantry. To discuss this point with the wished-for precision, a topographical survey of the outlines of the Circars, particularly those of Guntour, Rajemundry, and the southern division of Cicacole, would be necessary, in order to ascertain their exact superficial contents; nevertheless, according to such imperfect materials, as the public or individuals on the spot, have as yet been furnished with, and lights derived from viewing a manuscript drawing executed under the French government, though still unpublished, (except on the diminutive scale of D'Anville's general map of Hindostan) we have ventured to give an area of 17,000 square geographical miles to all the six provinces united; but, to be within the most moderate bounds, let the dimensions be reduced to 15,000 of same measure, or for the sake of easier calculation, in round numbers, to 20,000 square British miles. In like manner, we have been under the necessity of assuming the proportion of arable land rather arbitrarily, and, to ourselves, on very unsatisfactory grounds, at one-fifth of the whole territorial extent, finding that neither the Mogul, French, or English administrations, the former from sloth and ignorance; the second for want of leisure, in the short period of six years rule; and the latter no doubt from disinclination, have not adopted the easy constitutional mode of ascertaining this matter with greater accuracy, by an investigation into the detailed annual accounts of the despandeahs or other revenue officers employed by government, and which can only be deficient from relaxation or negligence, in the exercise of necessary legal control.

Proportioned to the Beghagh duftery.

To value this portion of land, being 4,000 square British miles, on the principles of Toorel Mull's jummabundy nekdy, on a fair comparison, and with due attention to relative circumstances, it is to be observed, that the beghah duftery, or square official measure instituted by the same financier, and serving as a basis for his general pecuniary assessment of one-fourth of the yearly produce of the soil, in those parts of the empire where a money settlement could with advantage be made, consisting of 3,600 square ells, each at the lowest calculation of $38\frac{4}{2}$ inches, and at the highest 41, being very little short of an English acre. But in process of time, in consequence of the increased influx of specie, from the days of Akbar, throughout the commercial provinces as well as those around the capitals, so greatly benefited by a rapid circulation of the signs of wealth, and agreeable to the ever constant effects of growing luxury with riches, the natural and artificial produce of the country acquired a high proportionate value; the price of labour was enhanced, and, to re-establish an equilibrium in the general system of political economy over the whole empire, the foujdars, aumils, and zemindars employed in the Mofussil collections, sometimes blindly, and often interestedly, were made the state conductors for drawing a superabundant currency into the exhausted coffers of the exchequer. These intermediate agents sustained the shock often unexpectedly, and always irregularly themselves, from the hand of despotism; but communicated its influence for the sake of a selfish returning [676] benefit, with more moderation, though no less arbitrarily, to the great mass of the people. A fixed standard for estimating the lands had been instituted, and was found necessary to be continued, to regulated the extent and value of territorial assessments, whether for civil or military services. The tide of American treasure, which afterwards so prodigiously altered the relative worth of real and personal property in Hindostan, flowed in through so many different channels of commerce from the beginning, that its progress seemed slow, and was scarcely perceptible. When made visible by its effects, an increase of revenue was demanded; but instead of recurring to the original principles of finance established by Toorel Mull, ignorant or corrupt Mussulman deputies preferred the mode of arbitrary taxation in addition to the first regular assessment; and which being precarious, and indefinite, afforded

greater scope for ministerial peculation, and was more agreeable to the ryots, and superior landholders, in the hopes of future discontinuance, or of purchasing partial remissions of public income by the private douceurs of bribery. An age elapsed before a weak, blind, unsystematical government, could avail itself of the change thus gradually introduced in the value of things in general, assert its territorial rights, and resuming only the known defalcations of its proper Mussulman aumils, or foujedarry officers, consolidate with the original rents, all the recent abwabs or imposts. The reform, however, was still but half completed in the soubahs of Delhi, Agra, and Bengal; the two former, so enriched by the collected spoils of the empire, or the profuse expense of a Mogul court; the latter, so greatly benefited by enlarged commerce. In these places, therefore, over and above the ordinary taxes, to remedy the growing disproportion between the gross produce of the land, and royal proprietary share, a reduction of two-thirds was made in the square extent of a begah, which, by a very simple operation, nominally tripled the quantity of ground in cultivation; this lessened measure of 1,200 ells, being equally valuable or subject to the same financial demands as the larger one under the same denomination, instituted as a basis for the original assessment of Toorel Mull.

Particularly in Bengal, (the circumstance of which may be deemed the fairest to be brought into comparison with those of the Northern circars), the common begah, now called Ryotty, in contra-distinction to duftery, and made almost the universal standard to estimate the annual farm or permanent transfer of territorial property, contains no more than 1,600 square yards, while the proportioned rent, including the assil toomar, with all the additional taxes since established, and already exhibited, may be calculated at least from one to four rupees, varying with situation and soil, for grounds laid out in the culture of grain; and from five to thirty, for such as are appropriated to the dearer productions of second necessity. Or to obviate every possibility of cavil, the medium yearly income of the whole, may be stated at two rupees, according to which 4,000 square miles each, of 1,936 begahs, being the supposed arable land in the circars, should yield a gross revenue to government of 1,54,88,000.

Valued by the Rebba or money settlement, at ¼ as in Bengal;

Nor will the amount be less, on a computation, by the actual established rule of Buttai, of the produce of the three yearly harvests in corn, equally divided between the state and its ryots. Allowing the same quantity of ground fit for cultivation as in the foregoing estimate, one-fourth should be deducted for the portion always suffered to remain fallow, and subject to no assessment, reckoning only 3,000 square miles, or nearly 1/7 of the area assigned to the whole country in constant tillage, liable to the operations of finance. This territory then being equivalent in local measure to 1,94,464 catties, each of 32 guntah, composed of 16 square veessam, every one of which consisting of from 4½ to 5 covids, or on a medium 71/4 feet square, and producing at the lowest calculation per catty, one year with another, 8 candies, each of about 1,600 lbs. weight in grain, either rice or toary, which usually fetches on the spot 5 pagodas, or 20 rupees per candy, will, after deduction of one moiety, as the legal and customary share of the peasantry, though some-times curtailed through the iniquity of zemindars, yield an annual income to government of rupees 1,55,57,120; while the amount of sayer or variable imposts in addition, may be supposed amply to compensate for the extraordinary expense, risque, and unavoidable loss, in thus concluding with the farmers a revenue settlement in kind, paid by pecuniary estimation.

and by Buttai or divisions of crops as in the circars.

On the other hand, we are not to imagine that the burthen thus imposed on the great mass of the people, more especially the useful husbandmen

leaves a smaller proportion of the fruits, of their labour to satisfy their own necessary wants, or indeed, is in any respect so oppressive, as what is experienced in all other civilized parts of the world. In the freest countries of Europe, Great Britain, Switzerland, Netherlahds, and the Pais Bas of France, we believe the share left to the peasantry of the growth of the soil, with their own industry, has never been reckoned more than from two-thirds to four-fifths of the whole yearly produce. But the regulations of Tamerlane, for all his Tartarian, Persian and Syriac dominions, from China to the Mediterranean sea, one-third of the annual crop, by common valuation, whether of the finer or coarser articles of culture, was to be appropriated to support the established military government, and the remainder, to subsist the ryots, or defray the expense of cultivation. But by the constitution of Sultan Selim, for the general administration of his new conquest in Egypt in 1516, the lands, or native tenantry, were assessed chiefly in money, and by measurement. One half of the gross annual product of it is true an extraordinary luxuriant soil, either to maintain the feudal republican establishment with a standing army, in subordination to the Turkish bashaw, or to be remitted in treasure to the Porte, and in corn to Mecca, as an offering to the holy Mussulman see, [677] under the denomination of Mira, or imperial tribute.* Whereas, in Hindostan,† agreeable to the institutions of the emperor Akbar, universally adopted and invariably adhered to since, whether we make the jummabundy, nekdy, or buttai, the basis for calculation, it would seem as if a medium had been struck of all the foregoing proportions established in other countries, to fix those of the Mogul dominions, as they are by the despotic law and usage, wonderful moderation, at one quarter for the circar or sovereign proprietor, and three-fourths for the ryots, or immediate cultivators of the land. Though, when circumstances of climate and habit are taken into consideration; when necessary wants of clothing, fuel, and various diet, with all the conveniences required by the inhabitants of the colder regions, yet so scantily supplied even by excessive toil, from sandy barrenness in many places, united to the effect of inclement seasons in others, are compared with the expediency of Indian nakedness, under a scorching sun; the simplicity of milk and vegetable food, enjoined by the strongest moral and religious precepts; the rank luxuriance of a soil, yielding almost spontaneously, a triple yearly harvest; and above all, a perpetual verdant pasture, of such vast extent and richness as to subsist through its flocks gratuitously, without any fiscal charge, half great body of the people; then it must be confessed that the proportional assessment stated as forming an apparent mean, is in reality, the very extreme of financial moderation; and that, instead of three-fourths, we may allow seven-eighths to be the share of annual territorial produce enjoyed by the Hindoo peasantry. ‡

Comparative and singular moderation of the assessment on Hindu peasantry.

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* The feudal republican establishment consisted of 24 foreign beys, with as many kashefs or lieutenants for the 24 provinces of Egypt, each of these possessing in property and feudal subordination, an indefinite number of Mamalukes or Circassian, Georgian and Abyssinian Christian slaves, educated in Mahomedanism, who formed the standing militia, and succeeded always by adoption, ability, or favouritism, to the landed property and offices of their masters, until they attained the highest dignity among the beys of Shekhul Belad, or chief of the whole country. The standing army was composed of 12,000 regular troops, chiefly infantry, divided into 7 ojacks or regiment, commanded by as many kyhaks under the orders of the bashaw. The miri for lower Egypt, in money, was settled at 25 mydins per tedan of ground, and for Saüd or upper Egypt, 3,60,000 ardebs of wheat, according to the measure of that time.

† In Siam also under a different denomination, the rule of Buttai, by equal division of he yearly crops, between government and the peasantry, is a fixed regulation established by ancient despotic law or custom.

‡ From verbal information on the spot, not vouched to be correct in particulars, though perhaps sufficiently so to convey a general idea of the matter of fact, the town of Kaicoloor

But it may be urged, that it is not the great mass of the people, (two millions four hundred ninety-nine thousand nine hundred and thirty, out of two millions and a half, the supposed total enumeration of souls existing in the circars), that are objects of consideration, as likely to be oppressed, or deprived of their rights, in realizing to the public treasury the territorial rental levied from the ryots in the name or behalf of government, and therefore stated as its due; it is solely a class of seventy zemindars, who being called landholders, must therefore be so in fact, according to European ideas of feudal tenures, or rather being ignorantly styled rajahs, or Hindu princes, have of course an original hereditary right, not only to the proprietary occupancy of the land, but also to exercise tyrannical uncontrouled authority over the persons and property of the bulk of the inhabitants, either virtually, or in contemplation of law, subjects to the dismembered sovereignty of a portion of the Mogul empire. The very proposition is so palpably absurd, and erroneous in its principle, that it seems impossible to express it in any terms of language, which do not at the same time convey, a self-evident refutation; and expose the fallacy, both of the premises, and conclusion; yet in delicacy to the public opinions, and as the legislators of India in Great Britain, seem rather inclined to adopt the popular belief, though in their wisdom they have not thought proper to this time, to alter one of the most ancient fundamental maxims of policy in the East, by creating great intermediate proprietors of land, on the footing of freeholders, copyholders, or feudatories of Europe, otherwise than by temporary jageers to the officers or pensioners of government, so we shall still formally suppose the existence of such a description of men under the appellation of zemindars, for the sake of a direct positive denial of the fact, and of the truth of the inference deducted from it, implying an unwarrantable oppressive infringement of individual privileges. This subject has already been irregularly discussed, in different parts of the preceding disquisition; and it seems only necessary here to bring all the arguments used by reference, into one connected point of view.

Equally just to the zemindars.

Accordingly it hath been asserted, and we presume to think, on grounds admitting of political demonstration, that no one tribe of Hindoo landholders, jointly or severally within [678] the circars, or the whole of them, collectively, under whatever denomination, (excepting the ancient rajahs of the country, which have been particularized as descendants of the

pergunnah, Bheterjhelly zemindarry, Chakeer mhal on the fruitful borders of Colair lake, circar of Kondapillee, contained in 1783 one hundred families, of which 80 farming Bramins, in all about 8,000 souls, paying to government as its due, under the denomination of a moiety of the product 2,000 pagodas, yearly, for 1,000 catties of the richest arable ground in the circars of this space, only ⅓th was in cultivation, and yielded 2,000 candies of grain valued at 10,000 pagodas, from which, after deducting the stipulated rent to the state, and an allowance of 14 per cent. on the gross receipts to defray the customary charge of Russooms, Savesums, &c. to zemindars and lesser officers whose authority for some years past hath been suspended, 6,600 pagodas should remain to the husbandmen. The usual pay to the pariahs, who are the common labourers, and employed six months on tillage or reaping the harvests, is two seer of paddy per day each man, and 20th of the grain produced, distributed among them all at the close of the season, being about four rupees per month for half the year, each person at the usual caculation of three for every batty of ground, and which, together with the price of half a candy of seed grain, required for the same square measure, make the total expense of the cultivated lands 4,100, leaving a clear profit to the farmers of 2,500 pagodas as the maintenance of oxen for the plough is otherwise gratuitously provided for by indulgent sovereigns. Now besides the involving harvest income of these villages, they derived a gain of about 1,200 more, the yearly produce in ghee or numerary increase of 600 milk cows pastured on the remainder of the land in tenancy, subject to no assessment, while it was notorious that the Bramin families forming ¾ of the whole population of the place, and there as well as over the rest of Hindostan, generally speaking, the most voluptuous and extravagant in their diet, drew half their subsistence from butter milk, or the very squeezings of their dairy, after having converted, without the help of alchymy, the more substantial lartage into still more substantial gold.

royal family of Orissa or Gajeputty,) have in right, form, or fact, the smallest pretensions to any territorial property, beyond the extent of their specified official domains called Saverum, making scarcely 1/20th part of the local civil jurisdiction committed to their management by the sovereign proprietary government.—1st. The private right of a more extensive landholding could only be acquired, by conquest, royal grant, hereditary or prescriptive tenure of free or feudal possession, while it is notorious that every zemindary title is the most limited and precarious in its nature, depending on the arbitrary will of the lowest provincial delegate; equivalent to a simple lease in tenancy subject to annual renewals, and to be traced to the same base and recent origin, within the period of British rule, as generally distinguishes the spurious claims of the farmers-occupant themselves, to family pre-eminence from birth, on the enjoyment of a large territorial income, in prejudice of the prince's necessary undisputed regal dues.

2nd.—The form of such sunnuds or dewanny patents, as constitute the desmooks or zemindar official collectors of the revenue with inferior civil powers, at the same time that it ascertains the extent of their petty freehold estates appropriated for family subsistence, with each local jurisdiction, determines specifically or comparatively, if we may be allowed to make use of an European term, the unqualified villainage to the sovereign, or his feudal representative, of the great portion of land in occupancy, as well as the slavish dependance of the Hindoo landholder, for the whole of his uncertain tenure, on the lordly Mussulman jageerdar or aumil. That the possessors of such inferior grants, should be reluctant now in producing their respective deeds, under the prevalence of a delusive idea which magnifies their relative importance, is perfectly natural; but that the rights and privileges of subjects, as derived from government, should so frequently be agitated, and to this day acknowledged to be matters wholly undefined, or of the greatest doubt; and that yet the only sure, easy, and simple mode of discovering the truth by a critical examination of sunnuds, should be neglected, appears altogether extraordinary and unaccountable.—3rd. In point of fact, the most conclusive evidence offers itself of the sovereign's claim to the landholder's share of yearly territorial produce, that the whole body of zemindars were from the beginning, and are still to be considered simply, as intermediate agents for the state, to realize the stipulated rent of the peasantry. This doctrine forms incontrovertibly the ground-work of the past and actual system of finance, throughout all the disevered members of the Mogul empire. It is practically enforced every where by the prince, acknowledged or acquiesced in by the Hindoo landholders themselves, and notoriously respected by the ryots universally, as the foundation of their Magna Charta, stating the proportions to be invariably drawn of the produce of the soil, assisted by their labour for the public service; accordingly it may be clearly traced in the letter and spirit of the original instruments conferring investiture, describing the nature, local extent, with the powers of zemindarry offices, as well as in the annual cowle, bestowing the temporary management of the revenue on the same generally permanent agents. It is manifested in the ever customary frequent acts of government at pleasure, or for mal-administration, in suspending their authority as collectors, and depriving them altogether of territorial jurisdiction with its assigned advantages, unless in some cases with the exception of saverum or subsistence in land, then transferring their employments, official rights and privileges to others in perpetuity or for a time. And it is finally demonstrated, by the tenure of the muchelca, or written obligation of the zemindars, to discharge faithfully the trusts reposed in them, otherwise implicitly acquiescing in the justice of suspension or entire exoneration, and never requiring at any time in the nature of territorial property beyond the extent of their saverum, but always to account with the

On a view of their civil rights.

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treasury for the last daum, collected throughout the remainder of their local jurisdiction, whether constructively or positively by royal authority, and which, though they do, by general abstract or false statements of receipts and disbursements, never doth, or can supersede, the sovereign's right to enter into detail, resume defalcations, and curtail unnecessary sebundy or exorbitant mofussil expenses of the circar or state, being all that is contended for, as requiring public investigation and economical reform, in order to reduce the emoluments of intermediate agents, to the primitive, legal, and equitable standard of russooms and saverums, virtually as well as in form.

How far this decreased allowance in itself, may be supposed insufficient, adequate in policy, or an infringement in equity, on the natural rights of Indian landholders, can only be truly ascertained, by estimating their character, wants, and relative circumstances. In addition to what has already been observed on this topic, it is incontestable, that the most voluptuous Hindoo in the country, of whatever denomination, doth not in general, and (without a flagrant deviation from every good principle, moral and religious which could make him as dangerous a subject in society, as in ordinary he is, worthy of being cherished for inoffensive manners growing out of a virtuous simplicity) cannot in his own person, house, equipage, dress, and proper family subsistence, exceed in his expenses on a scale of the highest rank, from a hundred to one thousand rupees monthly; while a zemindar's legal allotment of about ten per cent. out of the public revenue, together with certain other pecuniary and contingent advantages, not only amply provide for all such necessary charges, but are considerably more than sufficient to defray all those of useless luxury, pernicious extravagance, joined to all the empty pageantry of retinue and outward shew, ever indulged in or affected by the richest, most debauched landholder, as yet unmoved by a spirit of extraordinary refractoriness, and untainted with the vice of ambition, so common among [679] this order of men in India, to raise self despotic independence, on the ruins of established constitutional authority. That therefore, and from a variety of moral and physical causes, in their effect not peculiar to Hindostan, any excess of wealth enjoyed for a while by these people, must ultimately and inevitably, according to the prevalent custom of ages, the most stubborn religious habits, or slavish pusillanimity in yielding to superior authority without regarding its legitimacy, be diverted into one or all of the three following channels equally pernicious to the state:—1st. A secret hoard of treasure, set apart for the purpose of chicanery or superstition, withdrawn from the public stock of currency, never to return again into circulation, unless by violence or chance. 2d. A profuse expense to purchase popularity, in retaining a number of licentious Bramins, vagrant fakeers, and useless dependants, or a visible or concealed train of soldiers, for the certain unequivocal purpose of subverting that government, which hath thus raised and nourished the native serpent of rebellion in its bosom: or lastly, a dangerous superfluity, which if neglected through ignorance or design to be drawn by authorized taxation, into the public coffers of the state, will most assuredly become a prey to ministerial agency, either in the way of private exaction or in purchasing remissions, privileges, and power, directly or indirectly, by corrupt influence, not otherwise to be guarded against, even in the golden age of the most virtuous societies, but in lessening or removing the evil of temptation.

4th.—Deductions of expense from the gross collections.

Fourth.—Having shewn the nature and sources of Indian revenue, mode of raising it, and the amount collected, we shall now, agreeable to the form prescribed to ourselves in treating on the general subject of finance, pursue the grand pecuniary result of our enquiry, being a gross rental of one krore thirty lacks of rupees, ascertained to be actually levied from the country in behalf of government, through a detailed account of annual provincial disbursements, involving a plan of future expenditure

and leaving only the net, proper, or perhaps possible sum, after a deduction of every necessary local expense of administration, to answer the greater political exigencies of general superintendance.

1st.—The *Kharije Jumma*, or excluded rent of land assigned in freehold to certain individuals, either in the way of official, charitable, or religious donations, and therefore exempted from all public burthens for a time, or in perpetuity partially or otherwise, according to the arbitrary will of despotism as hitherto exercised, offers itself for consideration; but to comprehend clearly the nature and extent of this, with all the following heads of charges, it is necessary after the example of Toorel Mull, to fix on some definite financial divisions of country, in order to regulate the number, jurisdiction, and collections of agents employed in a chain of subordination to each other, or to the state, in due proportion to their personal capacities, or trusts reposed in them. Accordingly, we assume for data, that the whole territory is distributed into five circars under the ancient denominations, in exclusion of the sixth dismembered portion, constituting the immediate dependencies of Masulipatam, and reannexed to the neighbouring provinces, Nizampatam to Guntour, as lying south of the Kistna, and the straggling maritime pergunnahs situated north of the same river, to Condapillee, Ellore, and Rajemundry; that these five circars are subdivided into twenty zemindaries each, composed of five pergunnahs, and under the inferior jurisdiction or financial management of a *desmook*, rated annually and invariably for a revenue of five lacks of rupees present currency, being nearly equivalent to a krore of daums, as fixed for similar purposes in the time of Akbar, from whence may be derived all modern dewannee institutions; that every pergunnah is subject to a *chowdry* or talookdar in subordination to the desmook, but in matters of account or record, wholly controlled by the *despandeah*; and that in every village of which there are supposed to be in all 6,500, allowing 900 to each of the southerly provinces, and 2,900 to Cicacole, a *puttele* or *muccuddim* presides over the other ryots as chief collector, checked and assisted by a *koolcurny*, who keeps the bublic accounts, and by one or two peons on the naikwarry establishment, to enforce the payment of the stipulated rent, maintain the peace, or guard the crops when exposed to risque before and after partition. All which we believe to be nearly descriptive of the circumstances of the country, as in fact arranged with a few deviations in form, easy as expedient to be corrected. Then under this head, should in propriety be classed as a public charge,

1st.—*Saverum*, or *Nancar*, the freehold real estate of twenty zemindars, included within their respective territorial jurisdictions, both to give them a local attachment, and to serve as a certain independent means of subsistence, when in or out of financial employment. However proper and political it may be, thus to distribute the ordinary official appointments in land; yet it will appear rather a delicate if not a dangerous operation, without a minute historiogeographical knowledge of the country and people, for it affects three descriptions of property, as at present disposed of: (1) The Havillee or household domains under the immediate management of the sovereign, by creating them into new zemindarries, or incorporation with those already established, and in the neighbourhood. (2) The over-grown possessions committed to the superintendance of the desmooks of Vizianagrum, Peddapore, Muggletore, and Noozed, by reduction of local extent, to the limits actually producing according to the new or true valuation, a net revenue of five lacks of rupees. And (3) The five tributary principalities, with all the lesser landholdings, to the number of forty; by annexation under zemindarry chiefs, on the same financial scale. With respect to the former, the present wretched state of the lands, comparatively with those adjacent under different management, sufficiently point out the propriety of the proposed regulation; in regard to the second, a reform is equally just, political and necessary, especially in the instance of

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Vizianagrum, which has been increased to a dangerous magnitude of late years, [680] by suffering the desmook to usurp and engross in his own person, the territorial jurisdictions, rights, and privileges, of a number of lesser landholders; as also in the instance of Noozed, which is too extensive for single superintendance, or from situation on an open frontier, to be left wholly in the hands of any one tribe or family, particularly the present rebellious occupants: and as to the last description of property, it is not intended there should be any diminution of individual advantages rightfully enjoyed by the proposed annexations. The lesser proprietors, in losing their saverum, or being united under one zemindarry chief, may be amply indemnified, by enrolment as talookdars, to be assessed invariably hereafter for a rent equivalent to the actual doul-bundobust, subject to no farther increase; and the rajahs or ancient princes of the country, will experience no additional hardship or mortification in being denied the privileges of holding their lands *in capite* of the superior sovereign, or continuing to pay their tributes through intermediate agency. Happily for themselves and the public tranquillity, they have lost all sense of their former pre-eminence, or if the remembrace of it, be still engraved on their minds, or handed down by tradition, viewing as they do the deplorable condition of their ancient great feudal patriarchal lord, Birkisshen Deo, actual representative of the royal family of Orissa, now reduced to beggary and a prison, by the violent tyranny of the Mahrattas, a brother Indian nation, they must exult in the benefits of a revolutional dispensation, which, though superseding their own enfeebled dominion, derived only from equivocal, civil, hereditary rights, by the superior one of conquest, founded in nature, law, and equity, leaves them entire personal freedom, with the secure enjoyment of property on true constitutional principles, as universally admitted on a former occasion. We have stated, and here again suppose, the amount of saverum, as now distributed among the several zemindars, about 70 in number of high or low degree, henceforth reduced to 20, on an equal footing throughout all the circars, to be nearly Rupees...five lacks.

(2d) Enaumal, charitable, religious, or gratuitous donations, for the support of places of public worship, the officiating priests of either Mussulman or Hindoo officers, with all the different classes of inferior magistrates and mullas, left as an useless incumbrance eventually on the country by the preceding government, and before stated at three lacks; to which might be added one third more, as an endowment for two seminaries of learning, the one to Hindoo pundits, the other, Mussulman molavies, with other public officers of both religions, highly necessary to be employed in the different departments of government, but more especially in the administration of justice. The antiquity, fame, and sanctity of the pagoda of Suimachellum, near Vizagapatam, mark the proper site for the Bramin foundation; while the magnificent mosque erected in the town of Cicacole, by Sheer Mahomed Khan, in the Hegyra year 1051, still unimpaired, indicates the fittest situation for a Madressa or Mussulman college.

Then the appropriations under this head, being.....Rupees....four lacks; together with the foregoing article of Saverum, deducted from what we shall henceforth call the corrected jumma kaumil, or complete assessment, will leave for the doul bundobust the sum of ... ... 1 crore and 21 lacks.

2d. Khureja Mofussil, or expense of native, interior management of the collections, highly expedient, though contrary to the present practice in many instances, to be paid in money, either in the nature of a commission on the revenue, as anciently established, or by monthly stipend to the several officers employed.

(1) *Russoom Desmookan*, or annual allowance of 5 per cent. on the net Jummabundy, stating at one crore of rupees in gross to the 20 zemindars acting in behalf of government, as farmers general

of their respective territorial jurisdictions, or to the aumeens and lesser officers, occasionally substituted in the room of the other more permanent native class of agents, when these are necessarily deprived of a temporary collectorship ... ... Five lacks.

(2) *Dustoor Despondian*, or established commission of 2½ per cent. calculated on the same amount as the preceding charge to the chief Canongoe residing at the capital, with 100 subordinate despondiahs, dispersed throughout the country, one to each pergunnah, in lieu of all other emoluments, especially such fraudulent possessions in land as they may hold under the denomination of Meerassy and Bilmookta villages ... ... 2½ lacks.

(3) *Mushaira Koolkernain*, a monthly, stipend of 6,500 Bramin accomptants, one to each village, at the rate of 100 rupees per annum each, as a compensation for all present undue advantages in land; or a proportion of the crop, called in some places Seri, being an allowance of 10 sean for every candy of grain produced at harvest time ... ... 6½ lacks.

(4) *Nesf Naickwaraian*, or half the wages of all the village peons who are permanently stationed there as peace officers, exempted from all military service, and in subordination to the muccudim, or chief ryot, to support him in his dignity, or the exercise of his civil financial employment. They are chiefly, as they ought entirely to be, Mahomedans, being more orderly, better versed in rules of government, always commanding greater respect than Hindoos; and are too indolent or proud to attend to husbandry or manufactures, which might interfere with their official duties. They receive at harvest time, a [681] bulotch of corn from the peasantry, constituting the moiety of their salary; and which, with some perquisites, in return for protection and the indulgencies in their power to bestow, render them somewhat dependant on, or conciliate their good will towards the poorer inhabitants, 6,500 peons, at 2½ rupees each per month, as half subsistence paid to the state, will rather be less than ... ... 2 lacks.

(5) *Bazee Kurch*, or various contingent disbursements made by, and indemnities allowed to, the zemindarries, in lieu of all expense, otherwise unprovided for; personal trouble, and risk of intermediate agency in the transfer and sale of yearly crops, including the charge of cleansing the tanks and canals, the repairs of their banks, those of rivers and causeways, under the denomination of Poolbundy; also of highways, bridges, ferry-boats, and choultries; the temporary salaries of inferior officers employed at seed-time or harvest in the Mofussil, such as the mokum, or appraisers of corn. The jerebain, or measurers of ground, and extra peons or pikes to guard the crops when cut and lying on the fields; likewise including a compensation for the possible losses which may be incurred by furnishing the ryots with tuckay or money, at 2 per cent. *per mensem*, to enable them to prosecute with vigour the business of cultivation, though this, of late years, by abuse and chicanery, has been rather a certain source of large benefit to the landholders, who have usually borrowed from and defruded private individuals of a sum exceeding the necessary loans to the peasantry; and lastly, comprising a very considerable profit or allowance to the Desmook himself, to indemnify him against all casualties, risk, or uncertainty, in the transport and sale of territorial produce, until carried to market, over and above the customary acknowledgments made in money to the serross, or by participation with

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them in grain, for their security in teeps, or temporary advances to government in cash, before the returns of the harvest could, with the utmost advantage, be realized by a mercantile operation; and supplying every deficiency of weight in the coinage, loss of exchange, &c. expressed by the terms Kumisagon, Serf, and Batta; sources of vast peculation in the system of Indian finance, to these intermediate agents, in all, rupees five lacks; which, joined to the four preceding articles, and subtracted from the amount of the new doul bundobust, will leave a teskees jummabundy, or a net effective yearly revenue of exactly ... Rs. 1 Crore.

Thirdly.—*Fouje Sebundy* or Monlacho, the established, indispensable native militia, to secure the stipulated revenue derived from the three yearly harvests, as expressed by the first appellation, to enforce the authority of aumildars, as understood by the second, and to maintain the public tranquillity against internal commotion or foreign invasion, agreeable to the design and use of the original institution, as inferred from the universal invariable practice of all the more civilized ancient or modern states of Hindostan. Accordingly under the Mogul empire, or lesser Mussulman governments, since raised on its ruins, the sebundy troops constitute the great effective standing force of the country. The expense is paid and deducted from the proprietary territorial income; the different crops should continually be all, in strict subordination to officers immediately appointed in command by the sovereign rulers, as they were indeed in form, even throughout the Northern circars, though more or less virtually, in proportion as the debility and corruption of governors yielded to the pecuniary temptation, or the restive ambition of upstart zemindars, down to the very instant which commenced the era of British administration; since which, through inadvertence or misconception of right and political expediency, not from any deficiency of power to enforce a legal authority, this grand palladium of an important conquered dominion has in fact been transferred from the sovereign, to a number of rebellious servants, who wait impatiently for the moment of a foreign invasion to throw off a yoke; the more galling, as it restrains their own despotism and tyranny over inferior subjects, forming the great mass of an industrious, inoffensive people. Supposing, therefore, a necessity for resuming the antient constitutional authority of government, to control unparticipated, the existing military force in all these provinces, we shall distribute the body of soldiers, henceforth thought resquisite for the business of the collections, and amounting to 20,000 men, under the two following heads, expressive of their designation or number; viz.

(1) SEDWARAIN, or 100 independent companies, each of a hundred Hindoo pikemen of the military tribes, subject in part to a commandant of the same order; and in part to a Mussulman, both nominated by government, one to be stationed in the capital of every pergunnah, mustered once a year, and paid through the desmook, as well as under his immediate control when acting with full powers in behalf of the state, either to attend his own person to be deputed into the several villages, occasionally to secure the harvests; assist or restrain the inferior collectors, in levying the yearly assessment imposed on the ryots. It would be in vain to attempt to confine these troops to a stated and monthly salary. Such is the force of custom, that however sufficiently in itself their pay might be made, they will constantly draw a subsistence, when employed on actual service, by the usual exaction of batta, from those persons over whom they exercise a [682] coercive power; and which may be considered rather as a political connivance of government, to lessen the occasion of coercion, by making the means a private

incumbrance, in the nature of a fine for breach of agreement: Moreover, this class of soldiers, besides the constant favour of the zemindars, to whom they must naturally have personal attachment, will be entitled to a pecuniary gratification of two annas per day each man, agreeable to local custom, whenever they are called on by the state for military services, out of the ordinary line of their duty. For all these reasons, a retaining fee, equal however to a permanent subsistence, when stationary within each respective Mofussil jurisdiction, is the utmost that, from expediency or policy, should be allowed; and then the whole corps, consisting of 10,000 men, at $3\frac{1}{3}$ rupees per month, on an average to every individual, will be maintained throughout the year, for ... ... Four lacks.

(2) HAZARIAN, or two regiments of 1,000 men each, under the command of English officers, distributed as follows; viz. Two in the circar of Guntoor, three between the river Kistna and Godaveri, one in the Rajamundry, and the remaining four to be stationed in the circar of Cicacole; but all subject to the immediate control of eight provincial intendants, covenanted servants of the Company, under the orders of one or two superintending chiefs, hereafter supposed to be vested in the management of the revenues, to support the sovereign authority, secure the collections, and check the refractory spirit of zemindars. It is from this corps that the Mataenah, or reinforcements sent to Aumildars in native Mussulman governments, are usually draughted; but it is more properly the standing militia of the country, as well to maintain internal peace, as to repel any foreign invasion, and, under a proper system of administration, very rarely employed in the financial departments. When, however, called forth into actual service, or detached to any of the zemindarry districts, the men are entitled to the same additional allowance or perquisite, called batta, as hath been assigned to the Sedwanean, and therefore their ordinary pay is proportionably less than that of regular troops; but as they are from number, personal ease, imputed want of discipline, and consequent reciprocal antipathies, a very important natural check in the lastmentioned body, whose obedience could not otherwise be so confidently relied on without the controul of an European force, while they are both in use and order superior, comparatively, to the former corps of sebundies, so their pay with situation, should form a medium, and may be fixed at 5 Rs. monthly each man, which, for 10,000, will be ... per ann. Six lacks.

The sum total of these two sums being then deducted from the teshkees jummabundy, there will remain, for further appropriation, in the public exchequer ... ninety lacks; though this amount, according to the present dangerous system of leaving the standing provincial militia in the power of naturally disaffected Hindoo subjects, would only be on a par with the net corrected settlement of the year, as in ordinary concluded with, the landholders.

4th. *Khurcha Sudder*, the expense of the ruling local administration, or of the capital, in contra-distinction to that of Mofussil, or the country. In like manner as we were obliged to fix on certain data, to regulate the charges already detailed, so here too, we find ourselves necessitated to suppose in great part a new establishment, which, though extremely different from the old, yet apparently is only indispensably so, to complete or carry into effect the universal reform, suggested by recurring to the true original, financial system of the Mogul empire.

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(1) General Civil Department, without premiums, to determine whether a supreme legislative authority over all the British possessions on the coast, should be vested in the deliberative governments of Bengal or Madras, ; it will readily be admitted, that the immediate exclusive power in the Northern circars should hold of the latter. Time and experience must, in like manner, evince the expediency of single magistracy in all the offices of state influencing the conduct of, or capable of being influenced and disunited by the intriguing natives. On this principle, we assume for data, that the general local administration of the tract of country now in question, is committed to the charge of two chiefs, of at least 15 years standing in the Company's service ; the one resident at Masulipatam, having ordinary jurisdiction over the four southerly provinces ; but in time of open war or of danger, to extend his authority to that of Chicacole, which is otherwise supposed to be subject to a superintendant of its own. These two provincial rulers to have the inspection and supreme immediate controul over, without interfering in the detail of duty assigned to any of the subordinate departments classed under the heads, Financial, Judicial or Military. They are supposed, however, to make the circuits of their districts at least once in the year, to hear complaints, redress grievances, or, in general, to enforce the municipal laws existing ; to regulate the form, with the conduct of interior administration ; and to give them an interest in the true politico-economical management of the revenue which must be the secondary object to commerce of every European establishment in this country, they should be paid by a commission not less than $1\frac{1}{2}$ per cent. on the net amount of the [683] jummabundy, which being increased to one krore of rupees, will afford them a handsome income of a lack and a half of rupees, to be divided thus :

To the chief of Masulipatam, as senior	80,000
of Vizagapatam	70,000
Further ; as it may be of political consideration to make as many as possible of the servants employed in finance, interested in its administration and improvement ; so one half per cent. more on the same capital may be distributed among the inferior agents, immediately attached to the chiefships, (viz.) six assistants, with an allowance of about 600 rupees per month each, besides the expectancy of preferment hereafter to be named ; two head surgeons, in receipt of 500 ; and as many Hindoo dewans or sherishtedars, with 400 rupees, making together, for the year, about	50,000

Or, in all, for the general Civil Establishment, a commission of two per-cent. on the annual settlement estimated at Two lacks.

Second. Financial.—The regulations and divisions of this department, have already in part been anticipated. Eight intendants or collectors of the revenue, at least of seven years standing in the service, and after the first succession, as an indispensable qualification, supposed to be versed in the Persian language, if not in one or more of the native Hindoo dialects, to have the exclusive local management of the several districts as hereafter named, subject only to the supervision and control of their respective chiefs, (viz.) Four in the capitals of the four Southern circars, of which each to compose a jurisdiction, all subordinate to Masulipatam, and the like number in the province of Chicacole, henceforth to be subdivided into so many portions of country dependant on Vizagapatam Cossim Cotah, extending from Rajemundry to the river of Boni or Bimlipatam, northerly, will form the first ; Vizianagrum, from thence to the Gurry Ghuda, or river of Handiraba, the ancient boundary towards the dependencies of Vickeram Deo, and the actual one of the Havillee lands, will

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constitute the second; Chicalole, to the river Peondy, inclusive of the three principalities of Nundepore, Kimmedy, and Teckaly, to make the third; and Ganjam, or Ichapour, as formerly, to remain the fourth collectorships. All these intendants, as mutual checks on each others management, and the better to be qualified for the two higher departments, to which they should have a certain prospect of succeeding according to respective adjudged merits, may be supposed locally interchanged among themselves every two years, and entitled to a commission equally distributed, of three per cent. on the annual jummabundy, which will afford an immediate income, capable perhaps largely to be increased, of 37,500 rupees to each individual per annum, or *in toto* 3,00,000. But in a country where health and life are so precarious, it may be necessary to provide for the vacancy of such important offices as have been now described, as well as to ensure their active zealous discharge, by the appointment and actual presence on the spot, of an apparent successor, who might also participate the burthen of inferior duties, such as superintendence of adawluts, payment of the sebundy corps, &c. and thus become qualified by local residence, with gradual initiation in the business of revenue, to occupy eventually, as principal, or *locum tenens*, the post of intendant. The situation and functions of these provincial agents, supposed eight in number, would answer more nearly to the kotel of the Moguls, under Tamerlane, than the Naib nabob, or deputy of Hindostan, which, by a strange perversion of language in modern times, is made to signify a prince with regal prerogatives, when applied to Mussulman delegates, but is used rather as a term of reproach, in the designation of Europeans. Whatever denomination may be given to such a description of officers, being at least five years in the country, and acting two more, as probationers in finance, they may be deemed competent to succeed to a collectorship, the certain prospect of which might, in the mean time, reconcile them to the otherwise inadequate subsistence of 7,500 rupees each per annum, as in like manner an equal number of assistants absolutely requisite for the eight intendants, being ensured in the succession to the *katelain*, might be contented with an income of 5,000 rupees, making together, one per cent. on the estimated revenue, or 1,00,000; and reckoning one half per cent. more to be divided among eight surgeons, at the rate of about 320 rupees monthly to each, with 200 rupees to as many dewans, attached to the several provincial establishments; then the whole expense of the proper financial department, will be $4\frac{1}{2}$ per cent. commission on one krore, or four and half lacks.

sic in orig.

Third. Judicial.—The charge necessary to be provided for under this head, is already actually incurred without any benefit to the state. All the petty officers employed in the Mussulman courts are still existing, enjoy enaums of land in lieu of salary, but have been exonerated from all public duty, since the era of the Company's territorial administration; and what may appear incredible to foreign civilized nations, no effective, regular, or formal judicial system, has been substituted in the room of that, which, for seventeen successive years, hath been virtually suspended throughout all the circars. Nevertheless, in criminal cases, the zemindars and farmers, without any legal authority, or rather contrary to the most approved maxims of law and policy introduced by the Moguls, and followed down to the period of British rule, have exercised, despotically and uncontrouled, the powers of civil magistracy, in punishing with death, dismemberment of limbs, or slavish personal labour; yet such is the habitual submissive indifference of the Hindoos, that whatever acts of cruelty or oppression have been, or may be, committed under the single arbitrary will of natives in office, no complaints can ever be expected to be brought forward against them by that people, though the [684] same may not be altogether the case, with respect to the less timid Mahomedans, or such other classes of

ndividuals as have, by an intercourse with Europeans, acquired a greater or lesser spirit of freedom. It is, however, only consistent with Christian humanity, and liberal enlarged notions of civil jurisprudence, to rescue the more indigent, useful, docile, and numerous body of inhabitants, from the tyranny of uncertain law, or rather the yoke of brutal slavery, imposed by a race of the most ignorant, violent despots, known by the imposing nominal distinctions of Rajahs, or native landholders; and as they are supposed to be under their own ordinations, as handed down in the Mussulman or Indian codes formally, let them be so virtually and invariably, according to the letter and spirit of the text, as interpreted by enlightened judges presiding over regularly instituted courts, subject to the controul of the sovereign authority, but not wholly to be at the mercy of the single capricious will of depraved and generally illiterate fellow-subjects, in zemindarry offices. When such a reform takes place, then will be seen re-established, and as before, predominant, the sudder cutcherry adawlut of the Mahomedans, tempered by the lenient influence of superior British administration.

It might be attended with some extraordinary expense, as pageantry is the very soul of every Oriental government, commanding due respect both at home and abroad, if, in the circars, the charge were not already amply provided for, besides the subsistence of land allowed to the lesser officers, in a pension of a lack of rupees continued gratuitously, and at present worse than uselessly, to the family of Hussein Ali Khan, the last aumildar appointed under the Nizam's authority. That the actual representative of this man, should be wholly unfit in his own person, to execute the honorary, consequential, judicial employment henceforth to be conferred on him, in order to relieve himself from the reproach of eating the bread of idleness, and the public from the burden of furnishing it, is no more than what occurs in all the greater and lesser departments of perhaps every existing native government of Hindostan; naibs or deputies with the whole train of inferior agents judiciously selected, and requiring only small allowances, are everywhere the real effective instruments; while the principal, in almost every instance, is the most pageant drone of state. As it is chiefly to curb the licentious depravity of the lower classes of foreigners of every denomination, native mariners, and mongrel Christians or Mahomedans inhabiting or itinerant on the seacoasts, and unrestrained in their conduct either by religion or morality, that the exercise of a high criminal judicature is more particularly wanting; so, one supreme court at Masulipatam, with another subordinate to it at Vizagapatam, under the immediate control of the two chiefs of these places, would be all that is necessary, while in civil disputes the superintendants of the Dewanny Adawluts might be referred to, when the more ordinary simple mode of arbitration through the cauzy molavies, pundits, or others, proved dissatisfactory. The expense of such an institution is, as hath been observed, already largely provided for in the pension continued to the sons of Hussein Ali, who will most assuredly think the trouble to be imposed on them, amply repaid in honour and consequence, without requiring any additional pecuniary emolument to that which they possess from the Company's hitherto unmerited bounty annually, of ... ... rupees one lack.

4th. Military.—Considering the great establishment of troops allowed already under the head of sebundy, more might be thought useless for internal defence; but a standing regular force for the same purpose, seems also necessary, either to garrison the principal forts, or to keep in perfect obedience and awe, the most turbulent of the natives, as well as the whole militia of the country. The number and expense of the disciplined corps actually stationed in the circars, might be the same in future (viz.) 200 effective Europeans, trained to the use of artillery, with two battalions of 750 seapoys each, for the garrison of Masulipatam; two battalions of the latter, in cantonments at Ellore, and the like number equally divided between Vizagapatam and Ganjam, in

readiness for service. The body of seapoy infantry, however, thus amounting to 4,500, instead of being raised on the spot, dispersed as usual in the business of the collections, attached to the soil, unruly, undisciplined, and under the influence of the zemindars, should be altogether drawn from the Carnatic, and if possible, composed of that class of soldiers born and bred in our own camps, under the denomination of Pariahs. These are held in abomination by, and never incorporated with, the other casts, and have therefore a mutual antipathy to each other, which might be of use to subjecting both to the rule of a foreign government; while the indiscriminate use of animal and vegetable diet, renders them in every respect the fittest to follow the military profession, as they can never be in danger, while they can otherwise keep the field, of being famished for want or provisions, like the more scrupulous warlike tribe of Rajepoots, who live chiefly on rice. Allowing an expense, as now incurred under this head, inclusive of hospital charges, the amount per annum will be about ... ... rupees six and half lacks.

5th. Fortifications.—To determine the disbursements necessary to be made for these, it may be proper to describe their situation and number.

Innicondah, in the province of Guntour, on the frontiers of the Carnatic Payengaut, towards Kerpah; and Condapillee, the capital of the circar of the same name, on the confines of the Nizam's territory of Commamet, are both fortified hills in the old Indian style, of great strength and extent, serving as places of rendezvous for the militia, or as an asylum for the inhabitants, in case of an invasion, and forming at the same time, very important outposts, capable of being defended each by a hundred men, against an army of thousands; for the security of treasure or stores, as well as to stop the progress of an enemy. Ganjam, near the northern extremity of the circars, on the [685] sea coast, but beyond the reach of annoyance from shipping, is a small pentagon fort, on plain ground, which, with a garrison of one thousand men, ably commanded, and tolerably provided with ammunition and provisions, might hold out a regular siege for a month, even against a formidable armament, and might defy for ever any Indian force likely to be brought against it. But Masulipatam is the grand, and, with a few improvements, may be termed, inexpugnable bulwark of the circars, supposing it well furnished, and resolutely, defended by 5,000 troops, such as may be drawn in two days from the regular or irregular military corps in the neighbourhood. It is nearly of an oblong figure, 800 yards by 600, situated in the midst of salt morass, close to an inlet or canal, which, opening a communication with the sea and the Kistna, enlarges the means of defence, without exposing the works to an immediate naval attack, as no ships can come within the reach of common shot, nor can any approaches be made on the land side, unless between the north and east points of the compass, and from the month of December to May. It was from the last-mentioned quarter, favoured by a cluster of sand hills on the beach, at the distance of 800 yards, that Colonel Forde attacked and carried the place; but the present excellent wet ditch which surrounds it, had not then entirely been formed: still however, the defences on this side are incomplete. The bastions are too far asunder. The rampart is too low, and not thick enough to admit of an occasional battery to be opened from the curtains; while the revetment is too slender to bear any additional weight of earth, by greater height or breadth. After all, notwithstanding the advantage of a very extensive area, a few casements might be necessary to shelter the troops within, and a counter exterior ditch, similar to that now used as a navigable canal on the west side of the fort, would be of vast importance on the east, especially as by the excavation, with ease and little expense, could be formed a proper glacis, which is very much wanted. These different works, together with the ordinary charge of all the fortifications, interior buildings, mounting artillery, magazines, &c. may be stated on a medium of years, annually at, Rupees ... ... one lack.

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Which, with all the preceding charges, civil, financial, and military, make the total of Sudder expenses ... ... fifteen lacks.

Leaving a clear net balance in the public treasury, of, Rs. seventy-five lacks.

But if to these several articles of disbursements be added,

6th. Pecuniary gratuity, or acknowledgment, conditionally to be paid to the present Nizam, and amounting to rupees, annual, of... ... seven lacks; inclusive of two lacks, or the reversionary possession of Guntour, in consequence of the death of Bazalut Jung;* then the actual receipts of the Company's exchequer, or free yearly income of all the Northern circars, after deduction of every ordinary expense necessary to be incurred, will be reduced to, rupees ... ... sixty-eight lacks.

Provision of Investment.

It is not however to be imagined, that the whole of this sum can be withdrawn from the general circulation, and remitted as an annual tribute in specie to the superior government of Fort St. George, although it falls rather short of the supposed revolving gain, on a balance of trade, within the same tract of country and period of time; thirty lacks of the amount, have been assigned for the commercial exports to Europe, which are indispensably necessary to support or realize the estimated territorial revenue, and as the English pay their proportion of the investment from the landed income of the circars, while foreigners alone can be expected to furnish bullion, so the share of either, must be ascertained in order to determine the surplus of cash that may be sent to the Presidency, without any injurious diminution of the provincial currency. If, as hath been already observed, half of all the cotton-manufactured cloths made in the course of the year for European markets, have ever reached England, such instances have been extremely rare; most frequently, the proportion has not exceeded a quarter; and we are sure of being within bounds, in stating the annual medium of the Company's commerce for the last seventeen years, at ten lacks of rupees, or one-third of the whole estimated produce. The remainder, unequally divided between the Dutch, French, Danes and Portuguese, through the inability or disinclination of the English to increase their own investment, hath been so far beneficial to the country, in having brought into it an equivalent in specie, excepting a very small amount imported by the agents of the former nation for home consumption in spices and copper. It may be true that the greater part of the sum requisite for the provision of goods thus allotted foreigners, was

* At the end of the Fussillee year 1189, when the Nizam took possession of the Guntour circar, there was due to him, on balance from the Company, on account of his annual stipend of five lacks of rupees, circulated exactly to the 1st of October 1780, the sum of 14,24,333 rupees. For the two following years, until the period of Bazalut Jung's death, in October 1782, ten lacks more should be added to this debt; but from the aggregate of both sums is to be deducted a demand of current pagodas 63,438, or rupees 2,22,033 on the deceased, arising on balance of account in favour of the Company, for stores, &c. furnished for the defence of Guntour, to be repaid from the yearly revenue, and then the net amount owing to the Nizam will be 22,02,300 rupees. Now, as the rents in the circar in question (being according to the jumma kaumil or standard assessment, about 12 lacks per annum) forming a mean between the jummabundy and gross collections, were actually levied by and realized to his highness for the same period of two years, through the Company's favour in withdrawing their troops, with only a deduction of two lacks, paid in all that time to Bazalut Jung: so it may be said, that the Nizam's debt hath already been more than deservedly liquidated. But supposing the revenue of these two years gratuitously given up, on the ground that it is properly an affair to be settled between the son, successor of the nabob of Adoni, and his uncle, then, as a difference of five lacks arises yearly against the Nizam while in possession of Guntour, after his brother's demise, on a comparison of the valued rent of the circar, with the pecuniary gratuity to be paid by the Company in October 1784, only a balance of about twelve lacks, agreeable to the letter of the treaty of 1768, would remain due; and in the beginning of 1786, the whole debt must be virtually and absolutely cancelled, entailing, thenceforth a peshcush of five lacks per annum on his highness, to be accounted for with the honourable Company.

furnished from the settlements of Madras and Bengal, as affording a means of remittance to England for the fortunes of individuals there; but the advantage hath been in effect the same, in keeping up the revenues and manufactures of the circars. [686]

REVENUE: 4th.—Deductions, &c.

Means of private remittance.

A very important question here suggests itself, as to the policy or probable efficacy of the late Act of Parliament, in restraining British subjects in India from giving such pecuniary or mercantile supplies to other European nations, even when our Company (for there is no provisional clause) cannot purchase cargoes for their proper ships, or will not accept the means of doing it, on terms of mutual convenience from their servants abroad, who with the loss of health, and the labour of many years, may have acquired a very disproportionate compensation in personal wealth, which they are anxious to realize at home, and thus accumulate the general stock of national riches. Our laws, we are taught to consider as the perfection of reason, and, therefore, must in every instance, command due respect; and certainly the one now under consideration, was adopted by the legislature on principles as pure, as the limitations and objects might have appeared laudable, to the original advisers, for whose benefit it was no doubt intended, by obliging foreigners to bring bullion into the country, or contract the scale of their commerce, with the view of lessening the competition of sales in Europe. But if its wisdom or general good be not apparent, and universally acknowledged within the sphere of its operation; if it should be deemed illiberal and impolitic with respect to the other nations, as imposing an invidious, unprofitable restriction on their trade, which may provoke a retaliation in the way of farther prohibitions in receiving the re-exports of Great Britain, and especially, if it be found to militate against the private interests, natural views, and reasonable claim of a whole society of necessary agents in a remote corner of the world, some of whom are to enforce its execution as a legal check upon all; then we might venture to foretell, that it will in the first place, be evaded, and in the next, become obsolete or wholly disregarded, until finally expunged from our Statute Books, on the same principles as lately brought about the repeal of some other penal laws, antiquated and dormant. Indeed, from the glaring ineffectual provisions of the present act, to accomplish its apparent purpose, it may perhaps have been intended to be classed among the number of those recently made for the government of this country, acknowledged by the framers themselves to be proposed only for temporary expedience, or by way of experiment, until the lights of time, with a more perfect understanding of facts and local circumstances, evince the propriety, or the reverse, of giving them further stability. The truth is, so many openings occur for evasion, that this or any similar law must prove altogether nugatory, unless it can be first made manifest to ordinary comprehension, that more benefit will accrue to the State and individuals, from its actual operation, than virtual suspension; at the same time, that any loans in money, transfer of merchandize, or credit by bills to foreigners is interdicted to British subjects residing in India, the whole scope of such mercantile intercourse is left open to those individuals, who after having acquired fortunes here, have returned to Europe, and are willing to realize their wealth at home, by giving draughts on their agents abroad, in favour of adventurers of other nations; and while the prohibition of supplying goods extends only to European traders, without any immediate or indirect connection among themselves, the intelligent Hindoo may step in as mediator, in the capacity of merchant or broker, and administer to the wants of both: nay, it seems a matter of legal uncertainty, whether there may not be a direct communi cation between the principals, in the way of respondentia loans or bottomry payment of money for bills of exchange on Europe, and sales of merchandize

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by public auction, or from open warehouses in authorized markets, where a discrimination cannot be made of the nation, character, or employers of the buyers. Such being the presumed errors in the principle, and deficiencies in the provisions of the Act here alluded to, as to authorized anticipation of its speedy repeal, and supposing at the same time a change in the Company's policy, by which their servants abroad will be permitted to remit private fortunes through their proper always preferable channel; then we might venture with political certainty, to estimate the future proportion of English investment to be provided in the circars at eighteen lacks of rupees annually, and out of the balance of fifty lacks which after that deduction, would still remain unappropriated in the public exchequer from the current revenue, four-fifths might constantly, with the utmost safety, convenience and expediency, be remitted in specie or in grain, as the yearly tribute of the dependent provinces to the protecting superior government of Fort St. George.

Final observations.

TO conclude this division of our subject relative to Finance, in general it may be observed, that nothing is more easy, just, or necessary, than to reduce to universal practice, and give full effect to the whole system, as here rudely sketched in all its parts. It is only simply recurring to the ancient institutions of the country, following their order and spirit in the establishment or definition of the civil rights of persons and of things, as connected with revenue. These institutions, universally acknowledged to be founded in policy, moderation and equity, are deeply engraved on the minds of the more enlightened natives, revered by a great majority of the commonalty; and in their scope, design, and tendency, are manifestly calculated for the good of all, by enlarging or securing, according to a fixed invariable, equitable standard, the tenures of real or personal property, immunities, privileges, with the recompence of bodily labour, to be enjoyed by the more useful classes of society employed in agriculture or manufactures; by realizing to the zemindars or intermediate land holders to their utmost legal extent, certain supposed rights and advantages hitherto equivocal, indefinite, and precariously attached, agreeable to the capricious will of ruling despots, to their respective offices of receivers or farmers general of the rents, and reserving only for the sovereign the bare rightful, indubitable, legal dues indispensably necessary on the most economical scale, for the support of the best, most lenient, and in true ingenuous belief, acceptable government, to the great mass of the people, comparatively with any of the past or still existing states to be found throughout the wide extending realms of Asiatic dominion. [687]

RELATIVE POWER.

Comparatively with adjacent states.

THE great political importance of the Northern circars is not alone to be estimated by the intrinsic or relative value of territory on the foundations of revenue and commerce, but must always depend, more or less, on comparative power, which by way of contra-distinction may be termed contingent, worth only to be determined by ascertaining the facility with internal means of defence, either natural or artificial, joined to collateral aids, easily derived however from the superior neighbouring settlements, in virtue of a fortunately centrical position, the whole calculated on a comparison with the power situation, and circumstances of surrounding states, or such as are likely to act offensively. We have already exhibited in some detail, though irregularly, the proper interior resources of the country, and shall again occasionally touch on them, as well as bring to view the nature and extent of extraneous assistance alluded to; but more particularly in this place, it is our intention to take a short political survey of the nations around, naturally inimical to, and capable of annoying the circars, in order to form a sufficient accurate idea of the

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effective force of these, compared with the probable occasions of resistance in the event of a foreign invasion, thence deducing the real permanent security of territorial possession.

First.—The rudely formed aristocratical republic of the Marhattas occurs.

Marhattahs of Poonah.

Under the most comprehensive description, their dominions may be said to extend from east to west on the parallel of 21½ degrees north lat. from Piply on the Soobanreeka falling into the Bay of Bengal to Broach, towards the mouth of the Nerbudda, in the gulph of Cambay, stretching full 16 degrees of longitude across the Peninsula, and from south to north near the meridian of Cape Comorin, or about 77° east long. from the forks of the Kistna, to Kalpee, on the banks of the Jumna, ten degrees of latitude, consisting of the soubahs of the Jugeral Maliva and Khandees: two-thirds of that of Aurungabad, one half of Bejapoor, as conquered by the Moguls: an equal portion of Berar, of Beder, and of Orissa, with a few pergunnahs of Allahabad and Agra; the whole comprising an area of about 260,000* square geographic miles, yielding a yearly income, at the utmost calculation, with chout from neighbouring states, of four and a half krore of rupees. But of this, the share allotted to the Koking Bramin empire of Poonah, raised on the ruins of that of Sattarah, in 1750, on the death of the 2d Sahoojee Bhosla of the Sunker Kehtery tribes, together with the jageer and almost independent inheritances of a great number of inferior chiefs, all of the former race, and therefore acknowledging the Peshwa as their head, situated at the distance of 500 miles from the circars, beyond the territory of Nizam Ali, does not actually exceed one half. The other moiety of country and revenue is divided between rulers of a different cast, who have virtually dominions, views, and interests wholly distinct, alien, often hostile to their nominal sovereign, and can scarcely ever be united in the same causes. Of these Futty Sing Guicawar, a Marhattah Rajepoot, enjoys a third of the soubah of Gujerat; Scindea claiming descent from the same tribe, and Holcar, of the Cutteacur Sooder, or fourth class, divide between them almost equally, Mulua and Khandees, with the recent addition of some of the pergunnahs of Agra, conquered by the former, and Moodajee Bhosla, a branch of the depressed family of Satterah, under the nominal designation of samaputty, or commander in chief of the Marhattah armies, rules in the name of his son Ragoojie, in full sovereignty, one half of Berar; and collects to a muckassa or tribute from the Nizam of a moiety of the rental of the other half is in possession, in violation of the English rights, of an equal portion of Orissa; pretends to a kind of feudal superiority over a part of Gundwannah called Gurrah, lying to the north of the Nerbudda, heretofore annexed to Malva, and forming the inheritance of Nizam and Boorham Shah, together with that of the districts of Ruttenpoor or Chateesgur, as also their dependencies of Sumblurepoor, &c. making part of Jehar Cund, or the jungly country of Bundoo or Battah, united by Alemgeer to the soubah of Allahabad, and more recently seized as a free conquest by Bembajee, the younger brother of Moodajee.

sic in orig.

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* There being no correct map of Hindostan, or of any of its states, excepting the British possessions, it is impossible to specify with accuracy the square contents, taking however the whole country as laid down by European geographers at 1,116,000 square miles, and with greater precision allowing to the Deccan south of the rivers Nerbuddah and Mahanuddy, and circumscribed by the ocean on all its other sides an area of 410,000 square miles, we have endeavoured to allot to each subdivision of territory described, its portion of superficial measure, which though perhaps not very correct in itself, may yet be sufficiently so for purposes of political arithmetic, to compare the extent of one state with that of another.

N. B. All the Marhattah dominions collectively, are rather of greater extent than the republic of Poland, before its late dismemberment, and with all its feudatory dependencies of Prussia, Courland, &c.

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Among these greater chieftains, denominated of the same nation, it is alone the dominions of the last mentioned, that have the smallest connection with the Northern circars. The superficial contents of the whole country may be computed at 60,000* square miles, and thinly inhabited, producing a revenue of one krore of rupees, which is sufficient to maintain a body of 20,000 horse of every kind; and yet, in time of peace, from the extreme of Hindoo parsimony, add a surplus of 50 lacks yearly to the hoarded treasure. But of this territory, it is only the division of Orissa, or Cuttack, that immediately borders on and touches any part of the British possessions. This province, at the distance of 600 miles from the capital of Nagpore, extends along the sea-coast in the Bay of Bengal, about 200 miles from Malond, the northern boundary of Ganjam, on the Chilca lake, to Pihley, at the mouth of the Soobanrecka; the southern limits of Midnapore, dependant on Bengal, and on a medium being about 40 miles inland, should comprise an area of 80,000 square miles, yielding from a hustabood, in the beginning of the present century, 22,58,000 rupees, including [688] a net jummabundy of 13,94,522, lately increased to sixteen lacks, of which one half is remitted as a yearly tribute to Moodajee, after defraying the expense of a military establishment of 5,000 horse, besides the ordinary sebundy and charges of civil government. It is divided almost in equal portions from west to east, by the great river Mahanuddy, which taking its rise in latitude 22° north, among the hills separating Khandees from Berar, and after running a course east southerly of 700 miles, empties itself at False Point, or Coojung, in 20½° North latitude, 50 miles east of the provincial capital, passing close on the north side to the walls of Barrowbutty, its oblong square indefensible citadel, of 12 tower bastions. Besides the disadvantage which Cuttack labours under in being so remotely detached from the central force of government, it is wholly and absolutely cut off from Berar on the west by the districts of Jeharcund, under the dominion of Bembajee, on this side its frontier, from Goomsur, the most northerly point of the dependencies of Ganjam, to Gongapoor, near the southern extreme of Chutea Nagpore, subject to Bengal, does not exceed 150 miles. In that whole extent, however, along a mountainous, barbarous, unhealthy tract of country, there are scarcely three passes which can be termed practicable for an army; while Coppertongee, the easiest or most frequented, leading to the banks of the Mahanuddy, could not admit, as generally described, of a passage for any wheel carriages. But if troops be once introduced into the province, a double frontier on either side towards the British dominions, of at least 300 miles, is for the most part wholly defenceless, and exposed to depredation; so that however paradoxical the proposition may seem, yet, in the present case, it is demonstratively true, that to realize by possession, and extend our territorial rights over that portion of Orissa which now very inconveniently interrupts the land communication between Bengal and the circars, would literally in fact lessen the necessary line of defence against the attack of a neighbouring enemy: nevertheless, as hath been already observed, on the side of Ganjam an invasion is never to be apprehended from the Marhattahs, though they have found means improperly to possess themselves of some pergunnahs lying to the south of the natural barrier of Manickpatam, on the tongue of land between the sea and Chilca, at the same time that this lake, narrowed to a point by the boundary northern hills of Cicacole, widens and extends forty miles towards the centre of Cuttack, laying the whole country open to an attack by water from the English settlements.

Of Nagpore.

Though in general description it might be observed, and from local ignorance pass unnoticed, that the two provinces of Deogur and Chanda in Goondwannah imperfectly reduced, and annexed to Berar by the emperor Alemgeer,

Rajepoots of Jeharcund.

* About the extent of the Grand Dutchy of Lithuania, in Poland.

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now governed by Moodajee, from actually an adjoining foreign frontier, as running parallel inland to the north-west side of the circars of Cicacole and Rajemundry, and having no formidable well known state between, yet in the present estimate of relative power inherent in the British territories, comparatively with those around naturally inimical or capable of giving annoyance, we cannot admit of the geographical precision or political justness of the remark. The intermediate space parting these collateral districts, and which may very properly in future be called Jeharcund, though that name hitherto hath been exclusively applied to Chateesgur, &c. running in the same direction north of Mahomeddy, forms not only by nature an insurmountable barrier against invasions from either side, but is inhabited by a warlike savage race of aboriginal Hindoos under their native princes, for the most part perfectly independent. The whole country equally mountainous, poor, ill watered, unhealthy, and thinly peopled, extends in length, from the last-mentioned river to the Godaveri, in a line, nearly south-west, 200 miles, and in breadth, from the conquered plains of Chicacole, &c. westerly to the nearest ascertained limits of Berar, on a medium very little if at all short, of eighty; thus comprehending an area of 16,000 * square miles. It is usually described as divided longitudinally by seven high, impassable ranges of hills, forming a great number of valleys, under their respective chieftains of the Warrior, Coywar, or Gondwannah tribe, all of the Rajepoot or Khetery cast among which, those of Kulahindi, Bustar, and Rumpa, entirely free towards the frontier of the Marhattas, and of Kimedy, Nundapore, Golgonda, and Cottapilee, partially subjected to the English government, are the most considerable. The revenue is chiefly paid in kind, and cannot exceed in the gross, by any tolerable well-founded calculation, fifteen lacks of rupees, for besides that, the commonalty are uncivilized, indolent, and stupid, being very much afflicted with those wens of the throat, called goitres in Europe, they carry on little or no commerce, and lands so elevated, in the more sterile regions are but in small part watered by the Siffry, the only river proper to the country, and which taking its rise from an inland chilca or lake, as pretty correctly laid down by D'Anville, in the district of Kalahindi, unites with the Godaveri, about 20 coss higher up than Polaveram, between Rumpa and Rahapillee, after having traversed the principal valley of Bustar. The people in general, although rude and barbarous, may yet be denominated warlike, as they have always distinguished themselves bold persevering champions of the great law of nature. Being driven to their wild unwholesome fastness, among the mountains, they frequently descend in harvest time, into the low lands, to dispute the produce of their ancient rightful inheritance with the present possessors, but their incursions are desultory and simply impelled, by the pressing want of subsistence; for as the sea air is as fatal to their temperament, as that of the hills is to the inhabitants of the neighbouring plains, the idea of a permanent conquest, even if they could conceive a possibility of effecting it, would be as foreign to their purpose as, on the counterpart, it is to be exploded by a civilized state, as in human, ungenerous, and unprofitable. [689]

On the other hand, this tract of inhospitable country, has in all ages proved an insuperable obstacle to the union of the two nations of Oria and Gondwannah, or reciprocally to the invasions of either. It has been described as 80 miles in breadth from the inland frontier of Chicacole to that of Berar, but this distance is to be understood in a strait line, and geographic measure. Following the ordinary course of the only practicable roads, it extends at least 120 British miles, which are equivalent to 200, either with respect to time or the fatigue of marching on the same space of level ground; and with this

* Nearly the dimensions o Switzerland, including the Alpine states of the Grisons and Valais.

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circumstance, considering the difficulties of passing through uninhabited jungles, over rugged hills, and deep water courses, surrounded by pathless forests, deserts, or valleys, alone luxuriant from a poisonous atmosphere, it must be regarded as one of the strongest natural barriers existing. Accordingly, it is only traversed once in the driest season of the year, from the month of February to May, by those Tartar wandering carriers, the Lomballies, as in like manner, such instruments would be found to penetrate a rock of iron, to gratify the craving necessities of humanity. These adventurers have as yet, however, only explored two passes in the whole length of the great mountainous ridge, extending from the Godaveri to the Mohanuddy, the one direct from Chauda to Chicacole, the other oblique from Chateesgur, by the way of Kalahindi, both uniting at the famous gaut of Saloor, or Saureacca; though the latter, hath also an extremely difficult communication with the districts of Kimedy. It was through either of these inlets, at the instigation and under the guidance of the Jaepoor rajah, then harrassed by the merciless Vizeram Rauze, that a body of Mahrattas was introduced in 1754, into the circars, to combat the weak ill-established military force of the French; more than one half of the invaders fell a sacrifice to the noxious air of the hills, in effecting their passage, and the remainder, feeble, or disheartened, rather than hazard returning the same way, adopted the desperate resolution of making a prodigious circuit through unfrequented routes, in order to cross the Godaveri, with the risque of being intercepted by the provincial troops, and perhaps after all, of not discovering a practicable ford; they however, miraculously escaped the one, and succeeded, in a remarkably dry season near Rajemundry, in finding the other, by which a few hardy individuals were enabled to gain their homes, to spread the terrors of the dangers they encountered, and intimidated for ever, their countrymen, from attempting the like rash, deadly expedition, on any future occasion.

Moguls of Golconda.

Strictly speaking, the circars of Ellore and Condapillee, between the rivers Godavari and Kistna, are the only ones of the five, exposed to immediate invasion from an adjoining inland power; and this is the nizam who holds formally from the emperor Shah Allum, the soubahdarry or government general of such parts of all the six soubahs of the Deccan as have not been otherwise alienated in perpetuity, and still rules virtually, though not wholly independent, a very extensive country, which henceforth should regain its ancient metropolitan names of Hydrabad or Golconda. From Commamet, the boundary province for 100 miles on the east, towards the British territories, it stretches almost due west along the north bank of the Kistna, 250 miles to Solapoor, near the forks of that river; and in like manner, on both sides of the Godaveri, in a north-west direction, about 350 miles to the celebrated fortress of Dowlatabad, from which, in a line nearly south to the most westerly point before indicated on the Kistna, full 200 miles. A chain of distant fortifications forms a very ineffectual barrier on the side of the Mahrattas of Poonah, who, besides levying a chout from the neighbouring circars, have penetrated far within the described frontier, and possess alternately, with the nominal proprietor of the whole, many fertile districts. The lands situated to the north of Godaveri, make little more than a narrow border, except where enlarged towards the middle by the accession of fifty-two pergunnahs of Berar, subject to a mockassa of 50 per cent. of the rental paid to Moodaje Bhosla; and as to the foujedarries of Adoni and Kanool, usually reckoned among the dependencies of the Nizamut, though south of the Kistna, they are altogether free, or if otherwise rather inconvenient incumbrances on the lord paramount, who gives them protection, than any addition to his political strength. Reckoning, however, the whole extent of territory actually ruled in form, or in fact, by Nizam Ali, it cannot be estimated at less than 70,000 * square miles, including one-third of the soubah of Hydrabad, as

* Equal at least, in dimensions and political imortance, to the estates, in Barbary.

conquered by Alemgeer, a like portion of Aurungabad, about one half of Beder and of Berar, with the circars of Kalburga, Raichore, Adoni, and Nundeol, formerly dependent on the soubah of Bejapoor. But being from situation or government, almost entirely deprived of the benefits of commerce; the soil for the most part, rocky, barren, and badly watered; all the inhabitants wretchedly poor, oppressed under the intolerance, tyranny or weakness of innumerable Mussulman despots; subject to no restraints, from the nominal superior, yet too feeble, to resist any foreign invasion; the utmost gross yearly revenue that can be extorted from the native Hindoos, by stripes, military execution, and the most wanton, inhuman, personal cruelties, does not exceed a krore of rupees, of which only one half is paid into the public exchequer, after payment of the Mahratta chout defalcations, of intermediate agents, and immense jageer appropriations (including those of Zufferull Dowlah, late nabob of Niermul, now removed to the soubadhdarry of Elichpoor) bestowed in favour of individuals, not in general from choice so much as the necessity of sharing the spoils of ill-gotten dominions, weakly ruled with inferior coadjutors, and who therefore not only participate the sovereign authority, but for the most part assume, a refractory, rebellious independence. With this moiety, however, of the nominal territorial income of the Nizamut, and supporting an union of all [690] the dependent jageerdars, a military force of 45,000 men, under every description of cavalry, infantry, or disengaged sebundy, may be supported on a scanty peace establishment, and might be collected, on any very pressing emergency affecting the general interests, for the interior defence of the country, and yet leave, after defraying the expence of civil government, on a scale of economy almost impracticable for any Mussulman despot to adopt, as much as in ten years of tranquillity would accumulate to a sum sufficient to maintain, with field extraordinaries, an army of ten thousand undisciplined horse and foot, equally divided for a twelve month beyond the national frontier. On the whole, and in plain, undisguised truth, according to an individual's opinion, considering the rapid decline of the power of Nizam Ali, who, in an inglorious administration of twenty-three years, hath lost, by three successive encroachments on his neighbours, the Mahrattas, Hyder, and the British, two-thirds of his dominions, acquired by the murder of his brother, instead of dreading any attack on the circars, from this quarter; which, as taking the lion by the paw, viewing the situation of Masulipatam, would be easily repelled by half the provincial force, the sudden annihilation of the subahdar himself, and in him the destruction of the poor equivocal remains of the Mogul empire in the Deccan, affecting more or less the actual balance of political interests, these are events more to be apprehended, and, as such, to be regretted or prevented, if it were not treason against the natural rights of mankind to take any measures to impede a revolution, which might afford at least a momentary respite to a great portion of the Hindoo inoffensive race, from the intolerable yoke of Mahomedan slavery.

Mahomedans of Mysore.

Notwithstanding, however, the apparent security of all these provinces, relatively to the power of bordering foreign principalities, it may be urged that Guntoor, as lying to the south of the Kistna, and though not touching, yet so nearly adjoining to the Mysorean dominions of Kerpa, being at the same time, from maritime situation on the coast of Coromandel, an object of such prodigious importance to the present ruler of the Balagaut country, and more especially to our rivals the French, who must benefit by the acquisition, in proportion as the British loss would be immense or irretrievable by the dismemberment; we repeat, it may be urged, that this circar is exposed to great and imminent danger of invasion from the enterprize of a barbarous, ambitious, and formidable neighbour, while he is under the influence or protection of an European force. The elevated regions composing the usurped or conquered

estates of Hyder (recently devolving by inheritance on his elder son, Tutteh Ali Khan, better known by his infant Takeer name of Tippoo Sultaun) comprehending the greater part of the ancient Indian empire of Canara or Bijenagur, or, according to the Mogul divisions, excepting a few circars, the whole of the soubah of Rajepoor situated to the south of the Kistna, including the Carnatic Balaghaut, Mysore, some districts of Malabar, Bednore, Chitteldoorg, Herpenheli, the superiority of Sanore, the forts and territory on the Jum Chadra, forming, before the late Maratta war, the jageer of Ragonaut Row, together with the five circars of Kerpeh dependant on the soubah of Hydrabad, making in all an area of * 75,000 square geographical miles. The natural sterility of a high table land is in some degree compensated, by sharing the successive advantages of the rainy monsoon on both the coasts of Malabar and Coromandel; yet being for the most part, like the other interior countries of the Deccan, wholly excluded from the benefits of commerce, excepting the traffic of warlike stores, and in living instruments of destruction, carried on chiefly through the ports of Calicut and Mangalore, the yearly effective revenue cannot exceed two krore twenty lacks, of which, under one of those wonderful millennial geniuses born to be the scourges of mankind in life, and to future ages benefactors, in exhibiting an awful example of the merited punishment of excessive universal depravity; uniting in himself the requisite qualifications with the actual exercise of the functions of prince, minister, and general; equally despotic, merciless, able, and economical, in either character; a saving might have been made in times of peace to support the extraordinaries of meditated ambitious war, of one krore of rupees annually, considering the policy adopted of resuming former and suffering no farther alienations of land to be made, in the way of jageer, charitable or religious donations; of investing Bramins, the most pliant, cruel instruments of tyranny, with the management of the finances, and deriving extraordinary aids to defray the original expense of a standing military establishment of 30,000 irregular cavalry, 20,000 infantry, and 50 sibbendies, disciplined and countenanced by a body of Europeans, supported by a formidable train of artillery, innumerable fortifications, with all the requisites of warlike offensive operations, from the iniquitous exertion of the force it gave, in subverting the petty governments of neighbouring rajahs, and to ease the galling yoke perhaps imposed by these, on the great mass of their subjects but to add misery to slavery, drench the field of the husbandman with blood, and bring devastation, ruin, or destruction on the whole country.

Collateral Territory of the Carnatic.

To stem such a torrent of power as might from this quarter, overwhelm the little territory of Guntoor, besides the provisional resources, a collateral aid here presents itself, in the neighbouring British dependencies of the Carnatic Payengaut. This maritime country, extending in length 600 miles from the banks of the Kistna to Cape Comorin, these considerably outstreching the bordering frontier of Mysore, is yet in its greatest breadth, from Madras on the sea coast to Vellore, westerly, near the foot of the Gauts, no more than 90 miles; and therefore, in all its dimensions, including the raje of Tanjore, cannot contain [691] above† 36,000 square geographical miles in superficial measure; yet, from the superior fertility of low lands, plentifully watered, either naturally or artificially; an even surface, humid atmosphere, extraordinary population, in part subsisted by fisheries perfectly free; but, above all, by the enlivening territorial benefits resulting from an encreasing

* Little short, in superficial measure, or territorial consequence, of the barbaric states of Algiers and Tunis, supposing the inhabited parts of both dominions united under the same sovereign.

† Equal, in every respect, to all the scattered dominions of his Prussian majesty, including the electorate of Brandenburg, Prussia Royal, and Ducal Silesia, Magdeburg &c. &c. &c.

foreign commerce to full effective revenue, under the extravagant incorrigible abuse, peculation, fraud, and corruption, of Mussulman administration, hath never fallen short (in times of internal tranquillity, since the complete conquest of this portion of the soubah of Hydrabad, in the regin of Alemgeer) of two krore of rupees, allowing fifty lacks to be the proprietary income of Tanjore, and thereby giving to this little principality, so prodigiously favoured by nature, the second rank among all the provinces of Hindostan of equal magnitude, for agriculture or valued rent; on the same financial principles, assigning to Burdwan, in Bengal, which, though not equally fortunate in physical circumstances, has been more so in the enjoyment of a long intelligent British administration, and beyond all comparison in population, culture, manufactures, or prosperity, the first. In a long series of political mistakes, or rather by the artful connivance, chicanery, and intrigue, so peculiarly characteristic of Mahomedan ministry, under the incongruous form, with the corrupt influence of a double government. from the surrender of the neabut or nabobship of the Carnatic, to the actual occupant in 1763, after wresting it from the French in a contest of 15 years, with a large waste of British blood and treasure, down to the present moment, when the country has been in a manner re-conquered from Hyder Ali, by the same powerful arm and means; it has happened that no military establishment, effective and sufficient for the purposes of defence, always obligatory, was ever fixed on, with certain pre-exigent provision for its maintenance, to be drawn from the ample natural resources of the protected dominion; and such is the complexion, the delicacy of our situation with Mahomed Ali, raised to princely importance, by the intercourse, countenance and favour of a high and most glorious sovereign, that, during the former's life, perhaps, more than a suitable necessary supply to remedy so glaringly inconvenient a deficiency in the political system of the coast, can now be openly contended for. So much, however, is expedient, indispensible, though greatly short of undoubted civil right, in law and equity; and accordingly we shall take the liberty, by anticipation, of specifying the supposed force requisite in future, for interior defence. 30,000 sebundies are the least that can be employed in so large a tract of territory, to secure the public peace and collections. They already exist, and only require being commanded and tolerably disciplined by English officers, to be equal to twice the number under native leaders, who have hitherto exclusively benefited by the institution or use of a great standing militia; 2,000 European infantry, 1,000 artillery, 4,000 Mogul cavalry, and 10,000 sepoys; in all 17,000 regular troops, to be formed, after providing exclusively 1,500 British soldiers for the garrisons of Fort St. George, Vellore, and Trichinopoly, into equal divisions or legions; the one, stationary, and in cantonments in the neighbourhood of Trincomaly; the other, also collected in a state preparatory for field operations, without incurring any extraordinary expense, somewhere about the northern fortified port of Nellore. To judge experimentally of the efficacy of such a force, which is very little if at all greater than what is already really or nominally entertained, though otherwise distributed and unequipped, to keep in check the most formidable native power actually existing in Hindostan, even supposing it miraculously hereafter to acquire a double strength, contrary to its present rapid progress in declension, we have only to recall to memory the decisive victory of Porto Novo, with the circumstances that will for ever mark its glory in the annals of Britain. Hyder, a wonderful man, made for conquest and to rule, having perfected a great natural genius for tactics in an European camp, and by long experience in war, with or against the most skilful practitioners of the art, having raised himself by superior talents, from the meanest condition to be the sovereign of a kingdom, tripled its magnitude by an uninterrupted career of success and conquest; in a period of twenty years, selected or formed a great number of ministers and generals; trained on the parade, and exercised in the field, by continued military exploits, a long standing army, chiefly cavalry; and from the resources

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of universal rapine, with the ordinary accumulated revenue of an extensive empire, having completed with infinite diligence and foresight, his vast warlike preparations for premeditated invasion of the Payengaut, he availed himself, in the spirit of true political wisdom, perverted by the madness of ambition, of the fleeting moment when his own fame, military strength and means of supporting a war were greatest, while his opponents were to be distracted at home, threatened from abroad, with scattered forces, an exhausted treasury, destitute of all the requisites for offensive or defensive operations, to rush like a torrent into the lower Carnatic, with a hundred thousand veteran soldiers, including 700 Europeans, under an approved personally hostile leader. He swept every thing before him: the devastation and terror were universal; and having cut off one-third of the opposing army, before a junction had been effected with the main body, in all the pride of triumph, flushed with victory, he turned his arms against the remainder, as if with certainty of success, while supposed to be dispirited with an unexpected recent loss. The event proved what a phalanx of European and native troops, even inferior in number to one of our proposed legions, can do, under the greatest possible disadvantages, when disciplined and commanded by British officers, against a host of Indian foes, outnumbering the former twelve to one, favoured by every circumstance which can at any time combine, to render such an enemy relatively powerful. [692]

But though the northern circars may thus be completely secured against the attacks of native inland enemies, along an accessible coast of 470 miles they may be said to be everywhere exposed to the maritime invasion of an European force, and more particularly the French, as the most ambitious, enterprizing, and formidable nation, notwithstanding that article of the treaty of Paris in 1763, which puts the coast of Orissa with Cuttack as far south as Yanam, on the Godavery, its ancient boundary, on the same footing as our other possessions of Bengal. It would be unnecessary to describe the various resources or means of offence within reach of this people, to execute such a purpose, did we think ourselves equal to the task; and we should feel no sentiment of exultation, in contrasting that decided superiority of the British navy, manifested the course of the last war, as an eternal insuperable bar to inimical success. Suffice it to observe, that if Great Britain, torn by faction, and deprived of half its wonted energy at home; embarrassed by the unruliness of a sister kingdom, and dismembered of its colonies, could, with so much glory, maintain the empire of the sea, in a long and bloody conflict against the united efforts of all America, France, Spain, and Holland, with an armed, equivocal neutrality of the rest of Europe, a combination of political strength, perhaps unparalleled in the annals of the world, as opposed to a single unsupported state! it is not to be supposed that any one power, making only part of that incongruous union, will dare to attempt, or can effect, what the whole found themselves unequal to, even after the object was determined on, under the most inviting circumstances to try its attainment. Yet admitting, for a moment, the worst that can possibly happen, and that the French, after gaining a superiority on the natural element of insular dominion, could effect the landing of an armament of five thousand, or more European troops, intended for the conquest of the circars; cut off, as the invaders must be, from any intercourse with either of the neighbouring interior powers; unassisted by the native militia of the country, and internal resources of money or provisions: when these means of defence are, as they ought to be, taken out of the hands of traiterous, rebellious zemindars, and lodged with the protected sovereign, perhaps the provincial force of 30,000 men, under any description, with forts, natural barriers of hills, rivers, and woods, would be more than sufficient to repel the invasion; if not, the collateral aid of a Carnatic legion, in itself, almost equal to the like number of disciplined Europeans, from Nellore, is at

French maritime power compared to the British.

hand; and should both resources fail, still the great superintending government of Bengal is near enough, and otherwise conveniently situated, to furnish an immediate auxiliary reinforcement.

Neighbouring dominions of Bengal.

It would convey a very inadequate idea of the intrinsic, or relative importance of this vast body of the British empire in India, with its immediate dependencies, to state its form, by giving reality to a thing heretofore imaginary, as resembling a horn of plenty,* extending from its apex in lat. 30° North in the Servalic in Camaon hills, where the Ganges first enters the plains of Hindostan, and thence, in a curvature of a thousand miles, in a south-east direction, constitutes the of this cornucopiæ to its aperture, under the lat. 20°, in the bay of Bengal, after traversing 14 degrees of longitude, and then pouring forth immense territorial or manufactured riches, through a hundred navigable channels, into the boundless southern ocean. To describe its square dimensions to be 170,000† geographic miles, or longitudinal extent of the immediate dominion of the English alone, as stretching ten and an half degrees on the parallel of 25° North, from the western limits of Benares to Cosspoor, on the eastern frontiers of Sylhet, within 300 geographical miles of the province of Upmam, in China, being nearly equal to the distance of Ganjam from Calcutta; still less would the statement of an effective yearly revenue of six crore of rupees, of which four and an half, may enter the Company's treasury, serve to give a competent idea of the prodigious resources of this invaluable country; for, besides defalcations and unconstitutional alienations of territory, so highly proper at all times, but indispensably necessary *henceforth* to be resumed, who can estimate the value of public credit,‡ *now so successfully* introduced, and firmly established in the East, yet exclusively enjoyed by the English? while neighbouring states are compelled to hoard up the current specie, exhaust the veins of circulation, and thereby ruin commerce, solely in the view of carrying on a desultory languid war, the length of which, together with the scope of its operations, may be calculated to a minute precision. It is only by distant analogy, then, that even a tolerable guess may be formed on this subject. Great Britain, in Europe, on the strength of public credit, hath maintained a war eventually universal, from the year 1778, until its close in 1782, against the most formidable combinations of foes that perhaps ever were united against any single state in the western hemisphere; and besides the disbursements of an unappropriated revenue of five millions, a debt, funded or unfunded, of near 80 millions sterling more has been incurred, being about eight times the amount of the whole ordinary yearly income, as it stood at the commencement of hostilities. In like manner as at Bengal, disturbed internally by civil dissentions, or the rebellion of refractory zemindars, was beset by an inimical confederacy of all the respectable native powers of Hindostan, stimulated and assisted by the French [693] and Dutch America was lost to the British Empire in the contest of the West; but in India, with many vicissitudes of fortune, in the same period, the national power never appeared more formidable than at the completion of a general

* The origin of this emblematical figure, it will be remembered, was the gift of King Ammon to his daughter Amalthea, afterwards feigned by the poets to the Jupiter's nurse, of a territory in Lybia, exceedingly fertile, resembling in shape a bullock's horn.

† An area equal to the square dimensions of the following states united:—The kingdoms of Great Britain, Ireland, Sardinia, and Naples: the old Roman Commonwealth, when extended over the present territories of the Pope and Grand Duke of Tuscany only; all the ancient republics of Greece; the Jewish empire in Syria, together with the whole kingdom of Egypt, as ever inhabited or capable of cultivation.

‡ N. B This was written before the 1st November 1784, when the letter of the 15th June preceding, from England, respecting the last remittance loan, for the provision of investment was received, staggered the faith of many, as to the solidity of public credit.

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peace, effected by successful opposition against a host of enemies, without any other sacrifice or abscission than the poor detached town of Broach, and by incurring a debt far short of a single year's ordinary revenue, which may be easily liquidated in two more of tranquility, through economical reforms, with many dormant resources, equally proper, as perhaps expedient to be brought forth, and after having supported, besides the military operations of many distant armies, in some measure the civil commercial establishments of all the presidencies united, supplied in great part the pecuniary wants of China, and, as usual, made chiefly by the spirited patriotic contributions, with a view of remittance of the private fortunes of British subjects; a provision for and dispatched the annual investments to Europe, without which, indeed, the national resources might have failed, and the credit of the company in England be shaken to its foundation. In a word, with such collateral aids as the circars may thus derive on the one hand, from Bengal; on the other hand, from the Carnatic, joined to their own proper interior resources of men and money, we may venture to pronounce their perfect security of being long possessed as dependencies on the British Empire; on a comparative view of the power, situation, and relative circumstances of neighbouring states, naturally hostile, or capable of giving annoyance.

Summary of the preceding sheets.

Summarily to estimate the political importance of the Northern circars, we shall recapitulate the substance of what hath been diffusely scattered on this subject, under different heads, throughout the preceding sheets. A territory happily situated on the sea-coast, under a more temperate climate than common, within the tropics, 17,000* square geographic miles in all its dominions, yielding copiously all the gifts of nature necessary to the support of two millions and a half of inoffensive native inhabitants, with a commerce of seventy-five lacks on balance, and a gross revenue of a krore and thirty lacks of rupees, collected on the most moderate scale of exaction, to defray all the necessary expenses of government, are the circumstances which principally determine the intrinsic value of possession; dependent provinces lying between the superior establishments of Madras and Fort William, facilitating the communications, between both, capable of receiving from or giving immediate support to either, particularly to the former, in the article of grain and other provisions in the north-east monsoon, excluding rival European nations in a length of coast, 470 miles, from any intercourse with the interior states of the Deccan and thereby preventing intrigue with insidious policy, so baneful to the general peace of mankind, from entering into the ignorant councils of the natives, extending the scope of a foreign legitimate empire, desired and venerated by the great mass of the people, and at the same time, encreasing its political strength, by checking neighbouring powers, or in yielding vast resources of an army; a marine and very extensive and universally beneficial coasting trade, a valuable commerce amounting to 18 lacks in cotton cloths, for the markets of England, there serving as raw materials for an inestimable home printed manufacture, besides 12 lacks of similar goods exported to other states of Europe, paid in specie in the country, to enliven provincial circulation, producing also a clear territorial income of one krore of rupees, deduction being made of all moffussil expenses, and affording, besides a surplus of ten lacks to remain in the subordinate treasury, an annual tribute of 40 lacks to the superior protecting government of Fort St. George, to be remitted in money or grain, after defraying the charge of a military force of 30,000 men, under every denomination; a great civil establishment which handsomely provides for at least sixty gentlemen, servants of the

* Equal in extent, but short in population and revenue, of the Republics of Holland and Venice united, by one half.

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Company, and the yearly provision of an investment, exceeding double the worth in Europe of any other Indian commodity, originally invoiced equally;—these, are the most material advantages stated to convey an idea of the relative worth of the territory under consideration, while the contingent circumstances of great internal means for offensive or defensive operations, with the near and virtual support of collateral aids from Bengal and the Carnatic, comparatively with the slender resources, inefficient, contemptible, military power of barbarous neighbouring states, evince the security of possession, and finish the abstract of our proposed political estimate.

Conclusion.

On the whole, if Bengal deserves to be considered the richest jewel in the British Crown, it may be observed of the Northern circars, that though only forming a cluster of lesser magnitude, they give additional value, with a superior lustre, to the royal diadem; as constituting the only portion, annexed constitutionally, without the incongruity of formal participation, except the zemindarry of Benares, in free, avowed, undivided sovereignty. [694]

APPENDIX No 14.

MINUTES of Mr. C. N. WHITE (Member of the Board of Revenue at Fort St. George); dated 14th February, and 25th March, 1793.

EXTRACT Proceedings of the Board of Revenue at Fort St. George, 14th February 1793.

READ the following Minute, delivered in by Mr. White:

Mr. White's Minute—14th February 1793.

IT would appear that early in February 1791, the chief and council put the Billumcondah and Innacondah districts under charge of Vassareddy, without consulting the board of revenue; which measure was disapproved by them. In consequence of a letter from the chief and council, dated 30th April, the board consented afterwards to his being continued in charge, on his engaging to protect the districts, and to pay their stipulated quota of the jumma agreed on for the whole Guntoor circar. In the month of June, the chief and council estimated the receipts of revenue for the Fusly year, from pagodas 24,000, to pagodas 28,000, and as this fell so short of the proportion (M. pagodas 57,000) of the general assessment proposed for that Circar, they remarked upon its inadequacy, and recommended that the rent of the two districts should be offered to Vassareddy for a term of years. This proposition, as well as the former measure, was reluctantly acquiesced in. However, the chief and council were desired, if they could devise no other means of securing the tranquillity of the country, and an adequate revenue, to settle for a rent; but not to extend the term beyond the period of the existing leases for the other districts, which was about three years. In August, the chief and the council represented that Vassareddy declined undertaking the rent, for so short a period—that he alleged, the impoverished state of the districts must render it impossible for him to restore them within the period of the other settlements in the Guntoor circar, so as to enable him to pay their stated proportion of jumma (M. Pagodas 57,000), and that he could not engage, for a

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shorter time than seven years. The board of revenue stated their remarks on the occasion, and government acquiesced in the proposition so decidedly recommended by the gentlemen at Masulipatam; but as the term of rent was longer than they wished, the chief and council were desired, previous to entering into any engagement, to make a further trial to prevail with Vassareddy to agree for a shorter period, by reducing the demand of rent.—In consequence of the recommendation of the chief and council, it was at the same time resolved, with the view of relieving the inhabitants, to grant a remission of all balances standing against them for the two preceding years, amounting nearly to M. pagodas 30,000.

Various pleas of absence and sickness of the zemindar and his vakeels, have since been represented as the causes which delayed the final adjustment of this transaction; and it at length appears, that Vassareddy is totally averse in coming to any agreement for renting those districts on any terms. In the mean time, however, he could undertake the charge and detail of the collections; and it is evident that the mode now proposed for the future management, must effectually continue his interference and influence, without any degree of responsibility.—I conceive his motives must be sufficiently obvious; besides present advantage, he may wish to obtain controul over those districts, and ultimately to get them annexed to the Chintapilly zemindarry.

It cannot be supposed that Vassareddy was unacquainted with the actual situation and value of the two districts, which are contiguous to his own zemindarry, when he made his proposal for renting them: but as no cabooleat has been taken from him, it rests with the honourable the Governor in Council to determine on his conduct.

The actual collections for the year, are mentioned by the chief and council, to be M. pagodas 11,603. 9. 45. But this sum does not appear to correspond with the abstract transmitted by them, which states the collections at ... ... 16,331. 35. 35.

And if the amount charges, Sibbendy claimed by Vassareddy be deducted, amounting to ... ... 9,079. 35. 35.

The actual net collections can be only ... ... 7,252. — —

And if from this sum be deducted, the monthly subsistence of Pagodas 100 to each zemindar, as proposed by the chief and council, and which certainly would be the smallest allowance hitherto given to persons in their situation, the net receipts for both districts, will only be Pagodas 4,852; though it is said Vassareddy effectually preserved the peace of the country. But the chief and council hold out hopes, that with proper management it may be increased in seven years, to pagodas 80,000 per annum. Before Vassareddy's charges of collection are admitted, it will be proper for the board to see his account particulars with other vouchers, which ought to be transmitted with the same regularity as the collectors forward such papers.

The chief and council mentioned the proposal of the Gundarows:—They paid in Fusly 1200, pagodas 33,998. 18; and offered to pay into the treasury, for the year Fusly 1201, M. pagodas 25,000; and that the balance of the seven years stated revenue should be [695] divided upon the ensuing years.—Vassareddy offered to become security for the payment, on condition that he retained his influence in the country.

The appointment of an aumeen to act in conjunction with Vassareddy's manager, is, I believe, a new mode of administration for the company's revenune.—It appears to me more remarkable, that the chief and council should seriously tell this board that the despondeahs of the country will be a check upon those managers, when strengthened also by the influence of Vassareddy.—I believe there are few people who have had the least opportunity of observing the conduct of the native revenue officers in the Circars, would be satisfied that such a mode of checking them, was likely to be efficient.—The chief and

council have not been in the habit of mentioning the names, or of giving any account of the qualifications of the persons employed on such occasions; but for my own part, whenever I hear that a set of men called aumeens, are dispatched from the pettah of Masulipatam, into the distant districts, without any vigilant inspection over them, I expect to find that the inhabitants will be plundered and the collections embezzled.

The chief and council say, however, that if this board think proper to require any other mode of management to be instituted, it will be readily attended to by them; so that after a year has elapsed, and their own recommendations consented to, in all their variations, another mode, widely different from any former proposition, is adopted "as a necessary expedient;" and it is left to this board, at this advanced season of the year, to acquiesce, or to direct some other arrangement.

As the zemindars of the two districts were set aside, in consequence of the representations of the chief and council, I know of no other mode but that of placing them under a collector, or farming them out to the head inhabitants, or to renters of good character, and who would be likely to preserve their tranquillity. In such case, a small party of Sepoys might be kept there for a time, to assist for that purpose. But should either of these modes be attempted at present, the board may expect to hear of damages to the growing crops—that the peace of the country is likely to be disturbed, and other inconveniences;—and from what appears on record, and the former representations of the present chief and council, respecting the refractory and turbulent conduct of Vassareddy I think it more than probable that he will be the principal, in exciting disturbances in the country. It will not be the first time that the board of revenue have felt themselves in a similar predicament, and have in a manner been forced to yield to measures, which appeared very objectionable, in order to avoid disturbances, loss of revenue, and charges stated or apprehended by the chiefs and councils.

The chief and council at Masulipatam having expressed their apprehensions that no part of the heavy balances outstanding for the two preceding years could be realized, they were directed, in October last, to ascertain and report what indulgences were shown by the different zemindars, and what proportion of their demands had been remitted to the inhabitants during the famine. This information appeared necessary, before the board submitted any opinion or recommendation to government, for granting remissions; and it became the more requisite, as they understood that the greater part of the zemindars had paid no attention to the distresses of the poorer classes of people; but on the contrary, had secreted and disposed of their grain and other necessaries of life, at the most exorbitant prices.

It would appear from their letter of the 26th ultimo, that the chief and council have lost sight of this object of the board's instructions, under date 31st October, and repeated on the 12th ultimo; and I conceive that the circular letter written upon the receipt of the board's orders to the different zemindars, requiring information from them as to the means they possessed for making good their balances, must be found not only ineffectual, but likely to occasion obstacles.

The chief and council however, observe, that holding out hopes of remissions might be productive of inconvenience; but did this board desire them to hold out any hopes of the kind, or give them any order on the subject, until they had repeatedly declared their apprehensions of being unable to realize any part of the balances for the preceding years? Can it be conceived for a moment, that the vakeels and news-writers employed by the zemindars at Masulipatam, who are so watchful of the most minute circumstances, were ignorant on this point?

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The chief and council seem to have confined their enquiry to the loss of inhabitants and state of the present crops; and without doubt, it will appear that the country has suffered in a dreadful degree, though perhaps not actually to the extent of the account collected by them, for the zemindars will certainly be inclined to exaggerate, as a foundation for claims to remissions. Instead of expecting any satisfactory information with respect to the conduct of the zemindars during the late calamity, and the means taken by them for the preservation of the inhabitants it is pretty evident that the board may expect to find such an enquiry will, in the usual phrase, be represented as ill-timed interference, and likely to produce confusion and difficulties. If there had been an effectual interposition twelve or eighteen months ago, by obliging the zemindars and others to bring their secreted grain to market, and to dispose of the same at a moderate price, and actually to have remitted such a proportion of the revenue to the ryots, as will now be claimed on account of deficiencies, it might possibly have saved the lives of many thousands of inhabitants in the different districts, without loss to the company. I am sure that neither the present government or this board would authorize any vexatious scrutiny or useless research; but there is a necessary enquiry and information, and without which, it is impossible to proceed with propriety to any decision.

I am however convinced, if the Masulipatam zemindars had been under the superintendence of three or four separate collectors, that they might, by a residence and local [696] knowledge, with proper enquiries in the respective districts, have furnished the required information without the least difficulty, and averted many of the late calamities. But in proof of the defects of the present system of administration in the Circars, and that innumerable mischiefs have been experienced under it, I would wish to appeal to the records, which must likewise show, that after twenty-five years possession, undisturbed by any foreign enemy, the company's authority is incompletely established—that no regulation has been introduced for the security of the inhabitants against oppression, and not a single improvement proposed worthy of any notice.

It has been a mass of contradictions and dissensions, garbled and disingenuous representations, or accounts of failures, disturbances, depredations, increased charges, frauds, balances, remissions, &c.; and until the reports of the committee of circuit were received in 1786 and 1787, there was little or no information on record with respect to the population, revenue, manufacture, or produce of those countries. Should it appear that I am mistaken in such opinions, I hope the board will explain and set me right. I have no hesitation, however, in offering it as my opinion, that the revenue will be better conducted, and that the inhabitants will receive more protection, under collectors residing in the different districts, than under the present system of a chief and council stationed at Masulipatam.

The procrastination and various impediments which arise to the dispatch of business at present, are obvious: and the frequent attendance of so many zemindars or their vakeels at the chiefship, have occasioned the greatest inconvenience. From what may be learned on an examination of the records, and from every source of the most respectable private information, I apprehend there is not in any country, a greater sink of intrigue and corruption, than the pettah or black town of that settlement. There, it would appear, the darkest schemes of cabal and counteraction have been contrived by dubashes and other natives, or the most daring projects formed for procuring undue advantages, by every means of oppression and plunder. The usual mode of transacting business by means of the chiefs dubash as interpreter, and making him the sole channel of all negotiation with the zemindars and other natives, must have been favourable to such schemes, and could not fail of producing the worst of consequences. But as the influence and misconduct of such men,

must be within the knowledge of every person who has paid the least attention to the affairs of this coast, I shall say no more on that subject.

The chiefs and councils do not transmit their accounts and vouchers in a distinct and regular manner, or enter into a simple and clear detail of the collections, or give that satisfactory elucidation, which must have been intended and expected from the institution of collectors. The latter, by residing in the districts, have it also in their power to watch the conduct of the zemindars, and to check any improper designs which the chiefs and councils cannot so well attempt, from being ignorant of what is actually passing in the different zemindars. In short, the forming of the districts into divisions, the establishing one uniform plan, by appointing collectors, and separating the duties of revenue and commerce, are measures which appear to me to be essential to the company's interests, and to the prosperity of the country. The regulations adopted in the year 1791, for the revenue department, and for the conduct of collectors, were framed, with very little alteration, from those established in Bengal. But the present mode of transacting business by the agency of chiefs and councils, appears to me in some degree incompatible with the revenue regulations; and I imagine the late board of revenue must at the time, have had in view the introduction of one uniform system of collection, corresponding with that of Bengal, which after long experience has been found to answer.

Let any one contrast for a moment, the situation of the Bengal provinces with the northern Circars; in the former, there will be observed a well-regulated and efficient system of revenue; but in the other, an unconnected jumble, without authority, subordination, arrangement or regulation. Although vested with such a charge and detail of revenue management, I do not recollect to have heard that any gentlemen in the provincial councils had ever acquired a proficiency in any of the country languages, or proposed any plan of general utility since the acquisition of the Circars. Can there be wanting any further proof of the supineness and total want of exertion and emulation in the public service, under the present system of chiefship? I will here add, that the regulations lately framed by this board for the administration of civil justice, and which I make no doubt government will approve, are also framed from the Bengal code. In my opinion, those regulations are equally well adapted for the Circars, without requiring farther modification as to any local usages; but here again the present system may tend to obstruct an useful institution, though the necessity of establishing courts of justice for the security of property, and protection of the inhabitants, must be obvious.

Upon the establishment of collectorships, it will be of the utmost importance to select persons of moderation, industry, good capacity, and of honourable character. When servants of the company holding such situations, aim at the rapid acquisition of a large fortune, many inconveniences must ensue; for whatever may be the vigilance of the board of revenue, the success of the collections must in a great measure depend, on those employed in the immediate management of the district. As the selection must be made by the honourable the Governor in Council, it might not be proper for me to say more; but I am sure the present government will not be displeased at any remark from a member of this board, on a point so connected with the revenue, and the various duties committed to their charge. It is unpleasant in some respect to make distinctions; and yet it is the duty of this board to discriminate merit and exertions in the public service, on the part of those acting under them. I will only add, if the Circars were placed under seven or eight collectors [697] who would conduct themselves as Captain Read has done for the last year in the Baramahal districts, I am convinced that the most important benefits would soon be experienced

There are other measures which must appear absolutely requisite for the

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benefit of the country, and should be carried into effect at a proper time. The mode of settling with the zemindars from year to year, or for a short and precarious lease, and assessing them in proportion to the value of their districts, without regard to those who may have increased their resources by good management, could not fail to check every attempt of improvement, and to render them equally rapacious and unfeeling as common renters. In this state of perplexity, and often harrassed by demands for public or private payments, they have been left without any control as to interior management, and might commit the greatest abuses and enormities with impunity.

Without the zemindars are assured that they shall not be liable, by additional demands, to be wholly deprived of the benefit of their exertions, and without adopting some more permanent plan of settlement (which would put a stop to the plea of private exactions) it is in vain to expect a proper conduct in the zemindars, and that they will not oppress the inhabitants. An arrangement of this nature, or giving the principal inhabitants an interest or property in the lands, would soon be attended with beneficial consequences to the country. The latter measure, would certainly be most effectual to its prosperity; but it cannot perhaps be effected without changing materially the present situation of the zemindars.

If the real value of the different zemindars is supposed not to be sufficiently ascertained by the reports of the committee of circuit, the appointment of the collectors must, I think, tend to complete that object, and to enable government to fix a plan of permanency whenever the affairs of the Circars approach to such a state as will admit of a permanent arrangement; the principle of the last settlement in Bengal for ten years is worthy of being taken as a model; but without the institution of courts of justice, and the appointment of collectors, as a previous step, I apprehend that it may be found impracticable to adopt many of the regulations of that settlement, though applicable in other respects to the circumstances of the Circars, and highly expedient for the benefit of the country. The collectors, within a proper time after their appointment, should make a full report of the state of the districts under their respective charge, with every information to assist the board in preparing and arranging a plan for the future settlement. On so important an occasion, and when their own credit must be so deeply concerned, the collectors will naturally feel an emulation, and be anxious to acquit themselves in a satisfactory manner, by furnishing complete materials for that purpose.

Then it is to be hoped that the present abuses will soon be rectified, with respect to the low and fluctuating exchange of the copper currency, which are so grievously felt by the poorer classes of people in the Circars;—that some effectual methods will be adopted for supplying the districts with water, by means of tanks and canals, which from the advantages of situation, and the many springs issuing from the adjacent hills, besides the two great rivers, can be accomplished with less difficulty than in most other countries;—that large tracts of lands capable of the highest improvement, but at present waste and neglected, will be brought into a state of cultivation;—that manufactures will be promoted, as well as the culture of the sugar cane, the mulberry, indigo, cotton, and other valuable articles, which hitherto have been totally overlooked or discouraged by chiefs and councils.

The necessity of a reform, with respect to internal taxes, is evident. Mr. Petrie and Mr. Oram delivered in Minutes on this subject in the months of November and December 1791, and both have shown in strong colours, that great abuses are at present practised, but the arrangement proposed by the former gentleman appears to have been intended, rather as a temporary expedient than an effectual remedy. The plan of communication recommended by the latter, might not be found to answer. In consequence of an application to

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the supreme government, the Bengal regulations for inland duties are now in the possession of this board; and as this subject has been so fully investigated there, it may be the safest and best mode to adopt them, as a guide in regulating or abolishing oppressive imposts in the Circars.

At a proper time, similar regulations should be established to those adopted in Bengal for the management of lands, whose proprietors are excluded on the grounds of sex, minority, incapacity, contumacy, or lunacy, as well as for the care of the persons, maintenance, or education of such disqualified land-holders. It must also appear necessary to adopt the Regulations passed in July 1792, by the right honourable the Governor General in Council, defining the nature and extent of the coercion, which land-holders and farmers may exercise to enforce payment of their just arrears, and at the same time for protecting under-tenants and ryots from oppressive and unjust demands of the land-holders. There are other useful revenue regulations observed in Bengal, which may be introduced at proper times, and when government can fully rely on the zeal of those employed for carrying them into execution.

Every attempt almost for introducing any remedy with respect to oppressive taxes, or the interior administration of the revenue, has been opposed by the chiefships; but upon no better ground that I can discover than that of affecting the present receipts of government. The more wise and equitable considerations of increasing the population and securing the permanent prosperity of the country, by rendering the condition of the people more comfortable by encouraging industry and commerce, by discontinuing unjust demands, and adopting useful regulations, appear to have had but little weight.

The progress made in Bengal in every branch of the revenue, and knowledge of the usages and government of the country, is without comparison, far beyond any attainments of the servants on the coast and the expediency of establishing an uniform system, as far as local circumstances will admit, in all the company's possessions, must be evident: but there [698] is a more powerful argument;—why should not the inhabitants on this coast, enjoy equal indulgences with those in Bengal? and indeed, exposed as they are at present, to the un-controlled power of the zemindars, and having suffered so much from the late famine, they have stronger claims to lenity. Should it appear that within the two last years a third, and in many places, half of the inhabitants have perished in the zemindarries, as private reports mention, some diminution of the present assessments, at least for a few years, must be allowed, or the country will become more depopulated. Upon receipt of the public accounts from Masulipatam, the amount of remissions should be determined, as well as the abatement of the future revenue, proportioned to the effects of the famine, for the relief of the remaining inhabitants. This may appear a proper time for the regulating or abolition of the inland taxes in the zemindarries.

Corcondah is situated about six coss to the northward of Rajahmundry, and as it is repretented that no person has a just claim of succession to this zemindarry, which contains, by the accounts of the committee of circuit, 55 villages. I am decidedly of opinion, that it ought to be declared havelly, and that the giving a preference, by appointing any one of the claimants, would probably tend to produce disputes and future embarrassment. I agree with the chief and council, that in chusing districts for havelly, those in the plain country near the sea coast should be preferred; but it appears to me that the disturbances in the zemindarries situated near the frontiers, have frequently been occasioned by the misconduct of the zemindars in refusing the just demands of government, and then taking refuge in the hills until they obtain, their own terms, and at other times by affording shelter and assistance to the refractory dependants of the company. The usual pleas of the subordinates, for not

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taking vigorous and efficient measures, on account of the war with Hyder, Tippoo, or others, or in the present situation of affairs, cannot now be urged, and such arguments would be more humiliating than ever for foregoing the rights of government, or the security of the inhabitants. The resistance however of the zemindars is not always occasioned by endeavouring to enforce the public claims; for example, is it not evident that the demands of individuals and their private loans, were the principal causes of the disorders and loss of revenue experienced in the Noozeed zemindarry?

Mylaveram is represented by the committee of circuit, to be about seven coss from Condapilly, and they mention that this district, consisting of 53 villages, had suffered much from the disputes between the two zemindars: Mr. Oram stated it, on a late occasion, "to be in reality a part of the Condapilly havelly, and that as the villages of both interfere, they might with great propriety be added to the havelly collection."

In settling for the rent, or with the inhabitants in all land near the hills, it would certainly be good policy to require a more moderate assessment, and to allow every indulgence with respect to vexatious taxes, &c. A small force of Sepoys being stationed in such situations, would probably secure their tranquillity, and be the means of security to other districts in the neighbourhood, which have often suffered from depredations.

While I am on the subject of havellies, it might be proper to mention that I understand a scheme has been on foot for some time among several natives, to get a zemindar appointed to the Muglatore district, though it had been long resolved and finally determined in 1791 to make it havelly, as no one had a right of succession on the death of Trepetty Rauze. The person employed for this purpose at Madras, is named Cousinadoo Venkiah; but finding; I have reason to believe, that he is not likely to get the business brought forward at the presidency, it is reported that he has advised his party to redouble their efforts among the natives at the northward. As such views must produce intrigue, besides inconvenience to Mr. Gambier in the management and collections of the districts, I think Venkiah should be ordered to return to the northward, or to desist from his present pursuit, in case the board have reason to believe that it is not an unfounded report.

I am also of opinion, that it might prevent many such designs and intrigues if the serishtadar or interpreter of this department, were directed to lay before the board once or twice every month, the names of all vackeels, agents, or others employed publicly or privately by the zemindars, renters, or others concerned in the revenue, or on the part of any persons who have any claim to lands, which will better enable this board to carry the orders of government into effect respecting vakeels, &c.

I will take leave to add, that the foregoing opinions are not hastily adopted, but the result of some examination of the records, corroborated by an evident combination of circumstances, and by the sentiments of men of character and observation, who have been on the spot.—It is a subject that embraces the happiness and prosperity of a whole country, and cannot be considered with indifference by any person. Should it appear therefore that I might in any instance have used a more qualifying expression, I hope it will but be the objection of a moment.—I may be deceived, but under a full conviction at present, that such evils have existed, it might be blameable in me to express myself in a less undisguised and ingenuous language. I can safely say that to the best of my judgment I have used no exaggeration, that no private motive can weigh with me, and that I never have had the least personal difference with any one hitherto employed, or likely to be employed, in the provincial councils.

Feb. 14, 1793. (Signed) CHAs. N. WHITE. [699]

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EXTRACT Proceedings of the Board of Revenue at Fort St. George, the 25th March 1793.

MR. White delivers in the following Minute:

Mr. White's Minute—25 March 1793.

IN a Minute delivered at our meeting of the 14th ultimo, I stated my opinion of the defects in the present system of administration of the company's revenue on this coast. It has afforded me the greatest satisfaction to find that government have concurred in the proposed alteration, and intend to recommend it to the honourable court of directors. With this pleasing prospect before them, and the previous institution of courts of justice, this board may begin to hope that a plan is soon to be established which will produce regularity, subordination, and a due realization of the revenue, with full protection to the inhabitants, who at present have not the smallest security, either of property or person, against the rapacity or violence of the zemindars or principal tenants.

Without the institution of courts of justice, and under the present system, it is in vain to stipulate any conditions in favour of the inhabitants in the muchelkas of the zemindars, because any complaint against the latter, would not only prove ineffectual, but must expose the poor ryots to their resentment and greater acts of oppression. Indeed, however disposed the chief or collector may be to do justice, and however fair the decision, yet where there are no legal established rules of process, it will be unsatisfactory and disregarded. Hitherto in the Circars, the settling of causes, for it cannot be called an administration of justice, has been left with the zemindars, renters, or the native revenue servants, according to their influence. Sometimes, it appears by the records, the native commandants of the Sepoy battalions have assumed the right of deciding disputes and causes in the districts, which proved a profitable concern to them. Those who could not pay, but who in general were the injured parties, had a vey small chance of success.

As the time did not admit, when I delivered the afore-mentioned Minute, of my being so explicit on several points as their nature and importance required, I take this occasion to offer some observations more in detail, and of submitting a few propositions for remedying particular inconveniences.

My opinion was stated before, respecting the necessity of a permanent assessment with the zemindars, and that it is equally expedient to settle, on a similar principle, with the head inhabitants of the government lands, as the system of employing intermediate renters, however modified and regulated, must ultimately prove ruinous. It may then be expected that the zemindars and others will again think of protecting and preserving the industrious cultivator, instead of reducing him to a scanty and miserable subsistence, and at other times harrassing him even to famine and death, which has lately been experienced to a dreadful extent in the Circars; but I am aware that obstacles occur in respect to the company's possessions on this coast, which are not felt in Bengal, arising as well from the want of due obedience on the part of the principal landholders, as from doubts of having accurate materials of the real value of their districts. The devastations occasioned by the former war, and the effects of the late famine in the Circars, must increase the difficulty for the present.

In the meantime, it is proper to keep this desirable object in view, and that the present measures should tend to a permanent establishment of land-rent, as soon as affairs will admit. The next settlements might be formed for a period of five or seven years, within which time, every necessary information ought to be obtained relative to the value and state of the country.—Much counteraction in this respect, and in establishing the company's authority, may, however, be expected, while the zemindars are allowed to retain, such a number

of armed people, and to hold such ideas of their own independence. It has often encouraged them to withhold the public demands, to resist the company's troops, and to commit depredations in the adjoining districts. The records must show, that few instances of such misconduct have been attended with any serious punishment, particularly when the zemindars had the means or would agree to discharge their payments; and as to any enormities committed within their respective limits, they have not been considered a matter of enquiry at the subordinates, or, if known, were apparently disregarded. Indeed, the chiefships have constantly represented, that inconvenience would result from any interference with the internal controul of the zemindar which could not fail to impress them with ideas of their own independence, and to encourage them often to acts of resistance.

The want of a sufficient force in the Circars, and the danger to be apprehended to he health of the troops in pursuing refractory dependants among the hills, are in general the reasons assigned for not acting with vigour and effect on occasions of disobedience. It has been usual to allow the zemindars, and particularly those in hilly and frontier situations, to entertain a considerable number of armed men for the protection of the districts against incursions, but hitherto the inconvenience of this measure has been frequently experienced, without any adequate advantages; for instead of assisting the intentions of government, they have constantly given great cause of displeasure, by affording shelter to delinquents, by committing oppressions in their own districts, and irregularities in the adjacent countries. It will perhaps appear highly proper to restrict the zemindars to the internal duties of their lands, and not to trust them, in any instance, with a large body of military for the purpose of defence, but who in fact are oftener employed in resisting the orders of government. In Bengal, the zemindars are not allowed even to keep up any police establishment for the preservation of peace within their own limits; but this duty is now confided to officers of government, appointed to that trust under proper regulations.

I have heard that in Bengal there are small cantonments in particular frontier zemindaries; and I make no doubt a very small force stationed in such situations in the Circars would effectually secure their tranquillity, and obviate many inconveniences. The most healthy spots [700] might be chosen, and encouragement given for clearing away the jungle in the neighbouring lands, by allowing the whole produce for three or five years, and afterwards to pay a moderate and increasing rent. To guard against the fatal effects of the climate, to which the regular troops must be exposed near the hills, it will be highly expedient, on every consideration of policy and humanity, to employ the people of the country, as was suggested by the committee of circuit, and lately by the resident at Ganjam, under date 7th October last.

A sufficient number of the military peons employed by the zemindars, might perhaps be easily retained for the purpose; and certainly no persons would be fitter for that service, than those who have already been employed in situations near the hills. If ever such an arrangement takes place, a party should be stationed in the Nundaporam zemindarry, who, by commanding the passes of that country, will be enabled to prevent the incursion of any enemy, and, at the same time, to contribute materially to the interior tranquillity of the company' districts.

A corps of this description was raised by a well-known collector of the Bauglepore district in Bengal, who induced the savage inhabitants to quit the adjacent mountains and woods, to enter into the service of the company—They soon became a protection to that country, which they had so often desolated by acts of plunder and bloodshed; and the traveller, the merchant, and peaceful cultivator and manufacturer were no longer under apprehension

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of safety.—Trade, revived; agriculture, and manufactures, were improved and extended; and the population rapidly increased.

The expense of a similar corps in each of the four Circars under Masulipatam, and two corps for the Chicacole circar, would be no object to be put in competition with the advantages which would result from the establishment of order and regularity throughout the country. No further time should be lost in establishing an efficient controul, and in adopting preparatory measures for the institution of courts of justice, and other necessary regulations. But without the aid of some corps, on the footing before mentioned, the usual force stationed in the Circars may be found insufficiennt to overawe the zemindars, and to preserve a proper submission to government, particularly upon the introduction of any plan, which must affect their independent authority, by a reduction of their armed people, and by restricting them from undue demands and giving relief to the inhabitants.

Additional military establishments, and the employing them in the districts, should be avoided as far as possible; but until the orders of government are respected and obeyed by the zemindarries, such inconvenience must be submitted to, as they are trifling in comparion to the solid and permanent benefits which result to the prosperity of the country, from establishing justice, order, and a due subordination. At present, the irregular military in the service of the zemindars are very numerous, attended with an enormous expense, and extremely burthensome to the inhabitants. The necessity of taking some decided steps for establishing the company's authority, and reducing the zemindars to a proper state of subjection, must be obvious. If the measure be attempted, it should be carried through with vigour; for, if done by halves, the zemindars will have recourse to their habits of intrigue to raise disturbances, and counteract the intentions of government. The aprehension of a temporary deficiency of revenue ought not to impede the object for a moment, and it will soon be seen that they will relinquish their practices of throwing the country into confusion, and leave the collectors in quiet possession of the districts. While the zemindars are suffered to retain their present force and influence, incompatible with, and derogatory to, every principle of good government, no collector will be able to afford protection to the inhabitants, to obtain the necessary information of the revenue, or to realize it, without perpetual difficulty and embarrassment. If the zemindars in Bengal some years ago were in a state of depression, I am sure every person must allow that their situation on this coast, has been on the other extreme. The medium is what, in my opinion, they are justly entitled to, and what is necessary for the good order and prosperity of the country; and on this principle, they ought not to keep up large bodies of armed men at an enormous expense, in order to maintain an improper influence and consequence, and often from more dangerous motives.

It will be an essential object in conciliating the zemindars to the proposed reform, to convince them that it is intended, as well for the security of their rights and to guard them against undue exactions, as to protect the inferior classes of inhabitants;—in short, that government have no other end in view than the general welfare and prosperity of the country, by affording mutual justice, and supporting the proper degree of rank and situation of all description of persons residing within their limits. Nothing, however, will contribute to relieve their minds so much, as the conviction that government intend to form a permanent settlement with them; and without this belief, and that they are to enjoy the fruits of their labours, they will never heartily attend to the population and improvement of their districts.

I have already stated my opinion on this point, and that the principles of the present Bengal settlement, with the subsidiary regulations, are so

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excellent, that it may be safely taken as a model on this coast. Particular modifications, which local differences may require to be adopted, must hereafter be pointed out by the collectors, when they become well acquainted with the customs existing in different parts of the country. Upon one point, however, I must presume to express a doubt how far it might not be advisable, as a security to the great body of the people, and particularly as the landholders on this coast are not reduced to the same submission, to require their giving fixed leases to the ryots, renewable on descending in perpetuity, specifying the proportion of revenue or shares of the crops which the cultivators of every denomination are to receive, free of all superadded demands or claims whatever, which should be duly registered. At present it is well known that the ryots are exposed to great distress, by the frequent practice of exorbitant demands [701] additional assessments, or by taking their shares of grain at a low rate, and afterwards imposing it on them, at a high valuation

The reports of the committee of circuit have been taken as the guide in the late settlements with the zemindars; but considering the method observed by them of obtaining information from the accounts delivered by the village curnums, without, in general, a personal investigation of the different pergunnahs; that no one of the members, or their assistants, had a knowledge of any of the country languages, but was under the necessity of trusting entirely to native interpreters, to prevent and discover impositions; considering the influence which the zemindars had over every description of the revenue officers and inhabitants; that they even refused, in many instances, to furnish any accounts; and that all were interested in concealing the truth, and underrating their lands; considering the counteractions used by those people, the habits of rapacity and deception of the public officers, and their probable fabrication of accounts, on many occasions; considering the limited powers of the committee,—that they received but little countenance and support, and met with constant opposition from the chiefships;—I am really of opinion, that their calculations in general must fall short of the actual value of the districts, which indeed the committee acknowledge in respect to Nundegamah, held by Vassareddy and other zemindaries. There were, however, men of integrity on the committee, and I have no doubt of the authenticity of their information on many other points, particularly with respect to the produce and manufactures, the imports and exports, the oppression and abuses of the landholders and public officers, the poverty and degraded situation of the inhabitants, the heavy and vexatious inland duties, &c.

However, for want of more accurate documents, which might and ought to have been furnished by the chiefships, the last assessments, particularly in the three circars of Rajahmundry, Ellore, and Condapillee, under Masulipatam, were formed upon the principle of requiring two-thirds of the gross revenue, as estimated by the committee of circuit; and allowing the remaining third to the zemindar, for charges of collection and his own expenses. The same rule has since been adopted with regard to the Guntoor circar, and it is perhaps a more moderate assessment in general, than the jumma fixed in Bengal.

But in the Chicacole circar, this regulation or proportion of the revenue has not been observed. Vizieram Rauze, the most considerable zemindar on the coast, is scarcely assessed more than one-third; and until a few years ago, he did not pay to government the proportion of one-fifth of the gross collections of the countries under him, though there is the most indubitable evidence that, by means of intrigue and oppression, and often without any public sanction, the districts of several zemindars of much more ancient family, have been annexed to his authority, besides a considerable part of the havelly or government lands. The conduct of Vizieram Rauze, for some years past, gives him no claim to indulgence; and should government be

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compelled, by continued acts of disobedience and mismanagement to divest him of his authority they will have an opportunity of doing justice to several ancient families, and of obtaining a considerable increase of revenue. From the circumstances stated by the committee of circuit, it would appear that, on an average, the other two zemindarries (Kimmedy and Teckaly), in the Cossimcotah division of the Chicacole circar, are assessed about one-third of the gross collections. These two zemindars, and perhaps a few others in this Circar, are, I believe, the only persons subject to the company's government who have descended from the ancient rajah families. It would appear that most of the ancestors of the other zemindars, have acquired possession within the present century.

In the Itchapour division under Ganjam, the committee of circuit often proceeded upon conjecture or private information, as several zemindars refused or declined to furnish any accounts for their inspection. It may be supposed that the zemindars in general, or upon an average, pay to government about the same proportion, that is, one-third of the gross revenue. But the zemindarries are of small extent, and many, very difficult of access, from their hilly and frontier situations. The whole stipulated annual jumma, with about twenty zemindars in this district, amounts only to about lacs of rupees; but though there may be motives of policy in assessing many of them at a moderate rate, I imagine the same reasons cannot be urged for fixing the jumma of Vizieram Rauze, in a proportion so unequal to what is settled with the zemindars in the other four Circars.

I am decidedly of opinion that Vizieram Rauze ought, upon every principle of reason and justice, to pay to government as large a portion of his revenue, as any zemindar subject to the company's authority on this coast; and upon this footing, he will still have a very considerable residue for his own expenses, without great misapplication and profusion. The reduction of his numerous armed peons, and the separation of the small zemindarries now dependent on his authority, would effectually check his overgrown power, and prove essential to the proper regulation of the country. It must appear extraordinary, and is a strong proof against the present system, that so inadequate a revenue has not been realized, without balances arising, and frequently employing an armed force for the purpose; and, what is more to be lamented, the inhabitants were suffering the most cruel oppressions under Sitteram Rauze's management. In short, it must appear that this province, in common with the other northern Circars, has suffered a material decline in trade, manufactures, and population; though, if a proper management had been observed within the last 25 years, the country must have afforded nearly double the revenue actually realized, without the least oppression. But with the exception of the late Codant Row of Tallapillee, and Mahapetty Row of Pettapore, I have not heard of any zemindars who pay a proper attention to the cultivation and improvement of their districts. They trust to managers, from whom as little good can be expected as from a Madras dubaih, if allowed by any collector to interfere [702] with the revenue. The usual mode of proceeding has been, for the zemindars or their vackeels to attend at the chiefship to negotiate the future settlement; and conditions being agreed upon, the whole junto of zemindars, renters, dubashes, interpreters, cutcherry servants, and inferior oppressors, form a league, without fear or remorse, against the devoted inhabitants. It does not appear that the provincial councils have attempted any interference, and consequently they could have very little experience of the interior management and detail of the collections in the zemindarries, which, added to their distant and stationary situation, must in a manner disqualify them, from judging with accuracy and precision of the real condition of the districts, or from what particular sources the revenues have arisen.

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The principle of equal assessment should on every account be observed, as far as circumstances will admit; and upon adopting any future settlement, especially upon a plan of permanency, it must become a serious question, how far the reports of the committee of circuit should be relied on or taken as a guide, in respect to the valuation of the lands. In the present state of the country and diminished population, and from other local causes, it is impossible to prepare any standard, as a future assessment, or at least as a permanent jumma; but in those districts where the famine has raged in a greater degree, it may be necessary to allow a temporary abatement, and not to increase the present stipulated revenue for the next five or seven years, upon the expiration of existing leases. The Chicacole circar has suffered less from the drought; and an increase of revenue may and ought to be expected within that time, nearer to the proportion fixed with the zemindars in the other four Circars. The deficiency of population, under a proper mode of management, might soon be replaced, as many inhabitants would be induced to leave the neighbouring districts subject to the Nizam and other unsettled governments, if they were once encouraged by protection; and granting such privileges, as have been allowed in many parts of the country to new settlers. In case of any remission for the past or future abatement being allowed of the present revenue, it will be necessary to act with caution and a due consideration to the particular state of the districts. During the most unfavourable seasons, the country gives crops of dry grain, and if the tanks were in good condition, the inhabitants ought not, with proper care, to be exposed to any severe calamities from the drought of one year; and as the cultivators get an advanced rate for their grain, they are enabled to pay their kists to the zemindar. The burden in this case, falls upon the manufacturers and other classes, who for one year are better able to support it; but this calculation supposes that the ryots and cultivators receive their proper share, and are allowed to dispose of it, without restrictions.

A temporary drought or failure of a third or even half of the usual harvest for a year, ought not to be productive, as at present, of a famine, and claim to remissions. Such a scarcity, is generally a source of profit to the zemindars and others, by the increased price of grain; and they are better enabled to pay the revenue, than in ordinary years. It is therefore extremely difficult, and indeed impossible, without the minutest knowledge and inspection, to ascertain the amount of remissions which should be allowed from the want of rain, and in what proportion, to the different zemindars. I would ask, how a chief and council stationed at Masulipatam, without a competent knowledge of what is passing in the many zemindarries under them, can regulate the proportion, or take effectual measures for securing to the ryots the benefit of such indulgencies? Even under a vigilant collector residing on the spot, and distributing the proportion with his own hands to each village, there would be some abuses practised. The extent, however, of the late famine was such, and its effects so dreadful to the population of some parts of the country, during three successive seasons, that it may become highly expedient to adopt some mode of relief for the inhabitants, and that they should benefit, by any abatement allowed. It would be a great delusion to suppose that the zemindars in general will not exact their usual demands, without an effectual interference to prevent them; and in excuse, they may plead the present uncertain state and apprehension of being called upon for the full payment of their kists. Where collectors are stationed in the districts, government may, in times of great scarcity, declare a remission of the public revenue to the zemindars, directing them to remit an equal proportion to the ryots, and that any deviation will be attended with a heavy fine or expulsion. If this mode cannot be adopted, the collectors should at all events prevent exorbitant prices for grain; and a reasonable deduction ought to be allowed to the land-holders.

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Under present circumstances, it is difficult to determine what measures to adopt.—If the full amount of the zemindar's engagements be required, under plea that he has not relaxed in his demands, and that the high price of grain has enabled him to make good his kists, he will consider it a tacit sanction for keeping up his demands in future, as well as the prices, to the inhabitants; at the same time, it is well known that during the late famine, the zemindars did actually sell their grain at triple and quadruple the usual rates, and exacted the full duties on all the necessaries of life. But in the present state of the country, it may be better to err on the side of lenity; and though such an example will not perhaps have any material effect on the conduct of the zemindars, yet it will obviate any pretence for future exactions.

As the chief and council at Masulipatam have omitted to report, agreeably to the orders of the board, on the subject of the balances of the preceding years, which they were of opinion could not be realized, I think they should again be called upon to state particularly what steps have been taken by them. Uncertainty with respect to such arrears or claims of remission, must be attended with inconvenience; for, whatever may be the result, the zemindars will not, until they know the decision, relax in their demands.

The present zemindarry cowles in the Chicacole circar, are granted only for one year; but the agreements with the zemindars in the other four northern provinces, are for the period [703] of five years, and expire in September 1794. The next leases should tend to a permanent arrangement, and to the expectation of such a revenue as the country will be capable of affording to government. I am convinced it may be greatly increased in the event of there being no war or famine, and that the districts are placed under a proper system of management. As it will be satisfactory to have the most accurate information that can be obtained without inconvenience to the inhabitants, the collectors should be directed to exert themselves in furnishing every useful document, with their observations.

In the Bara mahal, Salem, Dindigul, and Nagore districts, and such havelly lands to the northward, as have suffered less by the effects of war, famine, or rapacious renters, it might be eligible to take the first opportunity of settling for a long period for a permanent arrangement with the inhabitants. A thousand advantages must result from a plan of permanency, not only by exciting the people to improvements, but by enabling government to effect a reduction of the revenue officers, by rendering those employed of some use, instead of a burden on the inhabitants; by reducing in general, the charges of collection; by ensuring regular payments; by rendering the revenue accounts more simple; and, above all, by putting a stop to intrigue and corrupt practices.—Under the present system, and from a total ignorance of the country languages, it appears to me that, with the exception of a few instances, the management of the company's revenue has, in a great measure, been committed to dubashes and their creatures.

Wherever this pernicious influence has prevailed, an evident collusion may be perceived between them and the native revenue officers. It is to be apprehended their whole drift has been, to conceal the real state of the revenue from the company's servants employed, to levy undue advantages, by the payment of large bribes, or stipulating for private assessments amounting to a considerable per-centage on the public settlement, under various pleas and promises of indulgence. As far as relates to the concealment of the real produce of the lands, and fabricating false accounts, the landholders and ryots had a material interest in the connivance of the revenue officers. But if the tricks and deceptions of these people be such, that the most vigilant, able, and upright European, with every advantage of experience and knowledge of the languages, cannot entirely guard against their dishonest practices, I would not attempt any

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description of the abuses that must be felt, where the company's servants are deficient in those points, and wanting in zeal and other qualifications.

With respect to the other possessions of the company at the southward, (the Jaghire, including the home farms, and lands under the resident at Cuddalore,) which suffered considerably by the former war, it might be necessary to postpone any agreement for a permanent settlement, until they have recovered their former population. Agreements, however, may be made with the inhabitants for five or seven years, renewable at a proper rent: and, in about the space of 15 or 20 years, a perpetual assessment may be determined. Similar leases may be granted in the havelly lands in the Circars, which have suffered much from the late famine and other causes. It has been represented that, from mismanagement and the oppression of renters, the inhabitants are reduced to such poverty in many parts of the havelly villages, as to be incapable of renting the land; but their present state of wretchedness, must I think prove the impropriety of trusting any longer to intermediate renters.

As the southern and western poligars belonging to the Carnatic are, in consequence of the late treaty with the nabob, to pay their peshcush directly to the company, it may be supposed that they will conduct themselves differently from what has been their former practice, not only in respect to the regularity of their payments, but in laying aside their plundering schemes, and attending to the improvement of their lands. Many of them possess the most fertile countries, and in general, by no means difficult of access, but they are very inadequately assessed, in proportion to any other persons paying revenue to the company. There may be good reasons at present, for not demanding any increase; but as in general, their present stipulated revenue does not perhaps exceed 1/4, and in some instances, 1/6 or 1/8 part of their gross collections, it may hereafter appear necessary to require an augmentation, as, in justice to the public and individuals, the principle of equal assessment should be observed among all the dependants of the same government. It is well known, that while they paid their peshcush to the nabob, the polygars were constantly obliged to pay considerable nuzzers and other extra demands, for exceeding the fixed kists. It was the policy of the durbar to adopt this mode of assessing them, in preference to an open, fair, and acknowledged revenue.

Among the many humane, liberal, and wise regulations adopted in the Bengal provinces by the present Governor General, those for constructing new works, and keeping the former in repair for the supply of water, are very important, and worthy of being followed on this coast. If such works, (of which there is not, I believe, a single instance since the establishment of the company's administration on the coast,) had been executed in the Circars previous to the late famine, a great part of the inhabitants who have perished within the last three years, might without doubt, have been preserved. It is not less deplorable that the tanks and watercourses in the southern districts, have been suffered to fall into a most ruinous condition. For example, the company's Jaghire, which abounds with works of this kind, and formed at a vast expense under the country governments, has had no substantial repair, for the last 30 or 40 years. It often happens, therefore, that even the blessings of Providence are attended with ruinous consequences to the inhabitants; for we have had experience at our own doors, that in plentiful seasons of rain, the patched and unrepaired banks cannot resist the pressure within, and the great source of cultivation is lost, which, if preserved with due care, might have served as a store, for one or two years. [704]

Indeed this district, which formerly was and is still capable, from its soil and situation, of being rendered one of the most fertile spots in India, has within the last ten or twelve years, been the prey either of needy and rapacious renters, or of dishonest dubashes and native revenue officers. After the loss of

2/5ths or ½ of its inhabitants by the former war, it would ill bear such an accumulation of misfortunes and checks to the recovery of population. The planting of fruit-trees, and of other descriptions in the villages so useful to the inhabitants, and advantageous to government, has been totally neglected by the renters; although the plantations were almost entirely destroyed by the enemy and our own troops during that war.

By the exertions of Mr. Clerk and Mr. Balfour, a more adequate revenue has lately been settled with the inhabitants, for three years. But, without an effectual repair of the tanks and watercourses, this valuable district cannot be restored to its former state of prosperity. The appropriation of one year's receipts, would probably effect this object completely; and I am convinced that, at the end of the present leases, the country would afford a material increase of revenue, and in a few years, more than double the present assessment. I am of opinion that this measure ought to be recommended to the immediate attention of government.

The last war commenced by Hyder Ally occasioned so great an increase of expense, and left such heavy incumbrances, that government have seldom had it in their power to spare any considerable part of their resources for useful purposes; and the same reasons must, I imagine, have operated in preventing any attempt for altering the present inconvenient mode of managing the revenue, and correcting many evils experienced under it, from an apprehension of incurring any additional expense, or any temporary diminution of the collections.—But, for my own part, I cannot perceive its policy, independent of the injustice of sacrificing the ease and comfort of the inhabitants to such considerations. It is now to be hoped that the late treaty with Tippoo, terminated in a mode and under circumstances, as honourable as the former were humiliating, will produce a long peace. Indeed, the effect it has already produced with respect to public credit in this country, is obvious.

In the execution of so important a work as the repairs of the tanks, it will be necessary to proceed upon the best information, and under proper checks to guard against collusion and abuse in the expenditure of the company's money. The head inhabitants, who are the present renters in the Jaghire, might, in the first instance, be called upon to deliver in to the collectors an account of the tanks, wells, and watercourses in their respective villages, describing their nature and extent, with their exact measurement, and the work requisite to their complete repair, with an estimate of the expense; also the grounds at present watered from each tank, and what would be the additional cultivation when the tanks are repaired, with a list of the inhabitants in each village; after which, the collectors might proceed, or some professional persons, to examine and deliver a report of the repairs necessary, with an estimate of the expense of each tank, and their observations thereon, and within what period the work can be completed, without interruption to the cultivation of the country.

The chiefs and councils and residents should be directed to report the state of the tanks in the government lands in the Circars and to the southward, where others are wanted, and could with advantage be constructed. A similar report should also be required with respect to the tanks in the zemindarry lands; and as the zemindars will seldom commence such works, or at least, not until a permanent settlement is made with them, they should be undertaken by government, and their lands held responsible for the amount advanced. It appears by the reports of the committee of circuit, that several of the districts in the Chicacole circar, are watered by small rivers issuing from the adjacent hills, and that some parts of the zemindarries under Masulipatam are supplied by small channels from the Godavery and Kistnah. But it is a melancholy truth, that, with so many natural advantages, large quantities of rice are annually imported for the consumption of Masulipatam.

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The survey lately ordered by government, of the rivers Kistnah and Godavery, is a circumstance which must afford the highest satisfaction to every person who feels a wish for the prosperity of the country. With the supplies furnished by means of canals from these sources, and the further advantage of tanks in proper situations, the Circars will scarcely be liable, from a failure of the periodical rains, to any material want of water for the purpose of cultivation. The expense will, I imagine, be of little consideration, even should it appear necessary to sink a large portion of the current revenue for two or three years. It is a matter that deeply affects not only the comfort, but the preservation of the inhabitants, from whose labour the funds of government are wholly supplied, and whose industry is the source of every public and private benefit.

As no measures have been adopted by government or the principal landholders, to prevent the dreadful effects of famine, by providing storehouses of grain, the inhabitants on this coast have no other dependence for their preservation in times of scarcity, than from Bengal supplies, or the scanty stores of those persons who may have kept up their grain for the sake of great profit. The prices, however, are so high on those occasions, that it is not within the reach of the poorer people to purchase it, as they have unhappily experienced, during the last three years in the Circars. It therefore becomes the more necessary to guard against the consequences of failures of the periodical rains, by providing reservoirs of water, and by preventing oppressive duties being levied on grain and provisions. Here I cannot omit repeating, that there are the strongest reasons to believe the zemindars, during the distress of the inhabitants, not only collected to the amount of their usual assessments, but levied the inland taxes on the grain imported, and even on the supplies sent by government, for the preservation of the lower classes of natives.

The precautions lately adopted by this board, should be observed, with such others as may appear more effectual to prevent abuses in the expenditure and execution of the repairs [705] to the tanks, &c. A daily or weekly account of the number of persons employed on such works, specifying the rates of their wages, with a statement of the work done, signed by the native officers, the agents of the collectors, and a certain number of head inhabitants, should be kept as a necessary voucher, and a copy of it, should be sent to the nearest cutcherry for general inspection. The mode hitherto observed of receiving and transmitting an account attested by two or three revenue officers only, does not appear to me to be an adequate check.

It may be proper in future leases, unless any material embarrassment is apprehended from it, to insert a reservation with respect to waste or particular lands, in order that government may have it in their power to encourage improvements in manufactures and agriculture. Independent of the natural timidity of the people, and their want of enterprise, arising from the nature of the government, and the uncertainty of possessing any acquired advantages, the natives on this coast, and particularly in the Circars, have been reduced to great poverty, by a long series of hardships. It cannot therefore be supposed that under the best administration, they will be inclined or have the means for some time, to venture on speculative pursuits; and as the principal landholders will be too apt to increase their demands of rent, when they find that Europeans are engaging in undertakings of this kind, it should be the care of this board to prevent their exacting unreasonable rates for ground actually appropriated to plantations of the sugar cane, mulberry tree, indigo, cotton or other valuable articles produced on this coast, and which with moderate encouragement, might be carried to a great extent. In short, the country extending from Cape Comerin to Ganjam, enjoys so many natural advantages of situation and climate, and so rapid a progress of vegetation, that innumerable sources of industry and

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wealth might be introduced in the way of produce and manufacture, but the system which has pervaded this coast, is deficient in those principles which ensure prosperity, and indeed carries on its face, the most evident defects: separate interests, and a divided authority, with all the disadvantages of want of energy, regulation, and good management.

In the Minute before alluded to, I mentioned generally the great hardships experienced by the poorer classes of people, from the low and fluctuating value of the copper coinage. In the Circars, the usual daily pay of a labourer has been, I understand, for a length of time, at the rate of 6 dubs; but the exchange, which not long ago was about 192 dubs for a Madras pagoda, has within these few years fell so low as 330 and 360. If the poor labourer was paid in silver, it would not perhaps affect him; but the landholders and inferior tenants, who under the present system seldom, think of future benefit and the safety of the people, take care to pay him in copper only; and indeed, such is the wretchedness of the poor ryots, that they would often be unable to subsist themselves and families for a few day's until their wages amounted to any current silver coin in use.

By the present low value of the copper currency, and the tricks of soucars in altering the exchange, the poor cultivators and manufacturers are defrauded of a great part of their daily labour; and it is equally evident that their 6 dubs, at the present rate of exchange and high price of provisions, will not procure them half the subsistence and means of support, which were enjoyed by their ancestors. There can be little doubt but this evil has operated in a material degree, to depopulate the country, particularly during the late famine and exorbitant prices of grain; and I am of opinion it should be commended to government, to remedy the grievance without delay.

It perhaps can only be effected, by calling in the present coin, and issuing a different copper currency; prohibiting within the company's limits, the dubs coined by the Dutch, and every other sort. I conceive the want of smaller silver coins (there being none of a less value than quarter rupee), may be one cause of the present inconvenience, as silver cannot fluctuate in value, in the same proportion as copper currency always passes at the rate of eight doodies for a single fanam.

In addition to the inconvenience felt from the low value of the dubs, it is well known that the shroffs and other natives, raise or lower the exchange by improper combinations, varying it at times ten or fifteen per cent. in the course of a few days. Within these few years, it has generally been estimated upwards of twenty fanams per rupee; and as four dubs are nominally reckoned one fanam, and four rupees one Madras pagoda, the exchange of dubs is 320 per pagoda, at the rate of twenty fanams per rupee. Not many years ago, it was usual to calculate twelve fanams (which is a nominal coin in the Circars) or forty-eight dubs per rupee, or 192 dubs per Madras pagoda, which is the present rated exchange in the company's books; and I do not perceive that any benefit can arise from the alteration, except to renters, shroffs &c. Whether the chief and council have taken any steps to remedy the abuses of the shroffs, I know not; but without a strong interference, it cannot be expected that such people will relinquish an unjust advantage.

In justice to the gentlemen in general at the subordinate settlements, it must be observed that they seem sensible of the necessity of some regulations respecting the copper coin. The Masulipatam board have persevered, however, in the opinion, that no change should be attempted; but upon no better grounds than that the company might be subject to a loss in calling in the present currency, and because the demand for their copper might be lessened, as the merchants carrying on the inland trade frequently have it coined into dubs, to save the duties. I trust such narrow and limited views of mercantile profit will

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no longer be suffered to supersede the enlarged intentions of affording relief to the people, and benefiting the general interests of the country.

These objections, are perhaps to be obviated; but admitting them entirely, and viewing the measure as a matter of profit or traffic, and that the lives of the people are no more to [706] be considered than goods to be disposed of from the warehouses, it appears to me that the advantages of preserving the population must be infinitely greater than any gain upon a single article of trade, which is not sold in any considerable quantities in the Circars, on account of the company: at present, it must appear that the daily hire of the poor labourer is insufficient to save himself and family from perishing, even if provisions could be procured at cheaper rates.

With respect to the first-mentioned objection, I should imagine the loss to the company would not be considerable; and as to the latter, it might, if not thought incompatible, be obviated, by still allowing the former coin of dubs for exportation, upon application from the inland merchants, though their currency be prohibited within the company's districts. But as the present government have considered the subject upon more benevolent, just, and liberal grounds, I make no doubt of their acquiescence, upon a recommendation from this board, to call in the dubs in circulation, and to substitute a different coin at a fixed exchange, with a distinguishing mark.

The heavy and increased duties collected at the different chokies on salt manufactured in the Circars, have materially affected the trade in the article, carried on by the Benjaries and other merchants. The revenue as well as the inland trade with the neighbouring countries, has suffered in consequence; and while the embargo on coast salt is continued at Bengal, there appears a greater necessity for some early relief, by abolishing or reducing the number of such exactions. Independent of the immediate advantages derived to the revenue from the interior trade, it has been the policy of the country governments to encourage an intercourse with the Benjaries, from a view to their services in times of war, in furnishing cattle and provisions. In seasons of scarcity, they often contribute to alleviate the distresses of the inhabitants, by supplies of grain and other articles. At present, many of the zemindarries, though not far remote from the coast, have no trade whatever, and only a few manufactures for internal use. These useful traders, not only experience heavy impositions upon their returns with salt, but are obliged to pay such exorbitant duties on their goods, in the different zemindarries through which they must necessarily pass, that the greatest part of their profits are absorbed.

The article of cotton being so heavily burdened, must of course enhance the prices of those manufactures, which form the principal branch of the commerce, as well as the company's investment, on this coast. An account of the exactions levied on this raw material in the different zemindaries, should be called for, without loss of time; and as it must appear both just and necessary to afford every relief to those manufacturers who have survived the late calamity, I am of opinion that it might be recommended to government to lessen the taxes, or to allow the free importation of this valuable article. Besides the present heavy impositions on the inland trade, it would appear there is an arbitrary custom in the zemindarries, of granting to particular individuals an exclusive privilege of selling cotton, which must also have the bad consequence of advancing the price to the weavers. Cotton thread brought by the Benjaries, should likewise be exempted from the present heavy duties. The mortality occasioned by the famine, has fallen very heavily upon the class of spinners as well as weavers, and all possible encouragement should be given to the people of those useful professions; without which, they cannot recover their former situations, and the manufactures must long languish, in a proportionate degree.

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It is of much importance to restore to its former prosperity this inland trade, which has been nearly abandoned; and for this purpose it should, I think, be recommended to government to permit this board to submit to them a plan for limiting the number, and prescribing specific rates of duties, which may be done, I conceive, without any diminution of the revenue, as far as relates to the trade of the Benjaries. Every zemindar is now at liberty to levy whatever duties, and to vary them as he pleases. After the institution of courts of justice, I make no doubt similar regulations to those established in Bengal, respecting the weavers and manufacturers, will be adopted on the coast.

The abolition, in whole or part, of the internal duties, upon the principle of the Bengal Regulations, will hereafter be considered; and such as are continued, should be distinct from the jumma, and of course resumed by government. It may not be advisable to adopt this measure immediately in its fullest extent, but it will become more necessary, on the establishment of any plan of permanency with respect to the landed revenue, not only with the view of preventing abuses, but to bring additional resources into the public treasury, from an increase of produce, manufactures, commerce, and consumption. An entire stop should also be put to the practice of allowing one zemindar to collect fees or russooms in the districts of other zemindars, as it has been one cause of keeping up the dissensions, disputes, and jealousies so frequent among them, and so prejudicial to the inhabitants and to the cultivation.

The department of sea customs at the presidency, and the different parts on the coast, appears to require some reform. The duties on Bengal and coast articles are abolished; but as all other imports, as well as goods exported, are liable to the payment of customs, the merchants are still subject to vexatious delays, by their goods passing the usual examinations; and as the same establishment of native servants is kept up, it will be difficult to prevent impositions. The fees to the sea customer at the presidency are fixed; but those claimed at the different stations, and which vary from each other, have never been reported to, or sanctioned by this board. Besides the fees to the sea customers, there are others which the merchants are required to pay to the native servants, and for charities under different denominations. It might be proper for this board to call for a list of the fees, as well as the duties of every description collected or demanded at each station, and such as are approved should be inserted in a register to be constantly kept for general inspection in some public part of [707] the sea customer's office. If any indulgences or exemptions be allowed to particular merchants, they should be stated. As the anchorage fees and river duties on vessels produce a trifling income to the company, and are inconvenient to the merchants and owners of the small coasting craft, it may appear proper to recommend their abolition. I observe they were abolished in Ganjam, by orders from this board, in December 1788.

It is to be lamented that no maps or surveys of the districts are to be procured. Had the chiefs and councils bestowed a few of their leisure hours for the purpose, or if they had employed the talents of others which occasionally offered, they might have ascertained the geography of their own limits, with little difficulty. But I do not recollect hearing that any gentleman in the provincial councils had ever visited the zemindarries under their respective charge, unless for some hostile purpose of punishing refractory dependants, or enforcing payment of arrears. Who among them, has even made a tour to enquire into the real value of the lands, to ascertain what improvements could be introduced with respect to manufactures and agriculture, to redress grievances, or to relieve the inhabitants from oppressions, and the effects of famine? It is to be hoped, when a change takes place, that the collectors will employ themselves in such useful enquiries, and in visiting the different parts of the districts under them, for the purpose of observing the

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conduct of the zemindars, for affording relief to the inhabitants, and preserving order and good government.

Under the present system, every useful object appears to have been overlooked; and besides so many other defects already noticed, it is without any defined responsibility. A great part of the business is transacted by the chief alone; and the council receive his report of all personal interviews with the zemindars and others, which could not fail of producing inconvenience. The arguments used in the late suit against Mr. Floyer, are in proof on this point, as his solicitors endeavoured to show that he could not be individually answerable for any act, which had the sanction of the Masulipatam board; and that the responsibility must rest with them, and with him jointly as chief. This kind of reasoning has been urged on other occasions, according as it suited the parties concerned, and must often have been the cause of embarrassment, in discriminating on whom to fix the greater or less degree of blame. It seems a further proof in favour of an undivided authority in the detail of the collections, and the appointment of collectors.

It appears, however, to me, that no one circumstance has contributed more to irregularity, than the small salaries granted to persons in such situations. Until a few years ago, the allowed emoluments of the chief of Masulipatam amounted only to about 400 rupees per month; and to this time, the members of the provincial boards are without any allowance, and prohibited from trade, but permitted to hold different employs, such as export and import warehouse-keepers, sea customers, &c. which produce a very trifling emolument. While men were vested with a considerable trust, and so inadequately paid, with various temptations around them, few would refrain from improper channels of gaining advantages, and still fewer, who would exert themselves with zeal and ardour for the prosperity of the country. Under such a system, considerable fortunes were acquired by the chiefs, dubashes and others, and the zemindars were left without any controul; but the public revenue suffered materially, and the inhabitants could find no protection against oppression. One irregularity produces another; and the evil had taken such deep root, that it could be no easy matter for any administration to put a stop to the prevailing example of preferring private interests, in opposition to useful institutions, and objects of public advantage.

If the collectors execute their trust with attention and fidelity, it will soon give a new face to the whole country, and put an end in a great measure to those calamities, of which there have been so many instances. But I am not so sanguine as to suppose that essential benefits will arise from the best arrangements, without men of integrity and experience are employed. Upon adopting the plan of collectors, many of the servants will without doubt conceive that they possess the necessary qualifications, excepting a knowledge of the languages; but this last is so requisite, that they cannot completely discharge their duty without it;—whatever may be their good intentions, they will be constantly liable to impositions; and I am really of opinion, that no permanent settlement of any district should be made, without being minutely investigated by a collector of tried integrity and industry, after a residence of a few years in it, and who possesses some knowledge of the language and of the customs of the people. Intrigue and counteraction were the only means of defence which the natives could have under a tyrannical government, and those habits will not easily be corrected under the best administration.

It becomes requisite, therefore, that the collectors should be able to speak without the intervention of a dubash. In Bengal, every European soon understands something of the Hindostany, and in consequence, the company's servants acquire more knowledge of the country, of the revenue, and of the manners of the natives, in two or three years, than they do on the coast, in ten

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years, or during their whole residence in India. It is unnecessary for me to say more in respect to the beneficial influence it would have, in the management of the revenue; but until some farther encouragement be held out, or a declaration be made that no person will be eligible to a revenue appointment, who is not qualified in one or more of the country languages, I despair of any great progress being made, for some time. As there is not, I believe, any dictionary of the Gentoo language, a suitable reward might be offered for the compilation of a proper work of this description, with such other books as might be useful to learners. Upon the institution of courts of justice, a knowledge of the languages will become more indispensably requisite.

The honourable Court of Directors, in their letter of the , and in subsequent advices (copies of which were transmitted to the Board of Revenue), direct that a plan should be prepared for the administration of their revenue on this coast. It was found [708] difficult, perhaps, to offer any general plan for a permanent settlement; which has been increased, I conceive, by the depopulating effects of the late famine in the Circars. But whatever might have been the difficulty in this respect, it ought not to prevent any member of the board from pointing out any defects in the present system, or proposing some mode of relief to the inhabitants, by the institution of courts of justice, by the abolition of oppressive demands, and by establishing one uniform system, which might be productive of subordination and tranquillity in the country. I have therefore thought it my duty to offer some remarks on this occasion, which I am sensible can only be considered as a general view or outline of the company's revenue; but they may lead to a further detail or other suggestions towards completing a future plan, of more efficacy than the present system. Should it appear that I have been mistaken or misinformed on any point, I can only say that I have acted to the best of my judgment, and that I can at least lay claim to the indulgence of the board, for offering a disinterested opinion.

I will only add, that the present appears a proper time for offering any proposition of improvement, or that may be of any public utility, as this board can depend upon its meeting with support, or at least a suitable attention from the honourable the Governor in Council; and if recommended by him to the honourable the Court of Directors, there can be little doubt of their confirmation.

(Signed) C. N. WHITE.

APPENDIX, No. 15.

INSTRUCTIONS ISSUED TO COLLECTORS UNDER THE GOVERNMENT OF FORT ST. GEORGE DATED IN JUNE 1791.

Extract FORT ST. GEORGE Revenue Consultations, the 24th June 1791.

INSTRUCTIONS issued to Collectors under the Government of Fort St. George, in June 1791.

READ the following letter from the Board of Revenue, with Draft of Regulations for the different Collectors.

To the Hon. Major Gen. Medows, Governor in Council.

Hon. Sir,

Under date the 10th February last, we had the honor to submit for your approbation, a code of regulations for the conduct of the board of revenue, and which you were pleased to sanction with your concurrence,

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We have since drafted another set of regulations, for the guidance of the several collectors employed under this board, having selected such part of them as appeared to us applicable to circumstances on this coast, and modified, and introduced others, so as to form a system, which, properly supported, will be adequate, we hope, to the purposes of benefit to the revenue as well as justice and security to the inhabitants. Copy of these Regulations are now submitted for your approval and confirmation.

We have the honour, &c.

(Signed) *Jn. Hudleston, T. Oakes, Geo. Moubray.*

Fort St. George, 21st June 1791.

REGULATIONS FOR THE COLLECTORS.

Para. 1. That all proceedings or orders held or issued by the collector in the revenue department, shall be duly recorded at the time, and a diary of them to be transmitted monthly.

2. That all acts and proceedings of the collector must be done and held publicly.

3. That the collector shall not refer any complaints preferred by ryots against a renter, or other person employed under him, to such renter, or person complained against, for redress; but shall hear examine, and decide them himself, and if well founded, shall compel the party committing the injury, to afford redress; and if the complaint should be proved to be litigious and ill-founded, he should punish such complainant according to his or her sex, rank and circumstances, and to the degree of the injury to the party complained against, by compelling the complainant to make suitable reparation to the latter, or by confinement of his person.

4. That the collector be nevertheless authorized to refer trifling complaints between ryots, or of ryots against inferior officers in the collections, to the renter, or head officer stationed on part of the renter in the district; but that he observe it as an invariable rule, to require and exact from the person to whom such reference is made, a regular return to the reference under his signature, and that of one or more of the principal officers of the cutcherry of that pergunnah. The return to become a record on his proceedings.

5. That all summons requiring the appearance of any persons, in matters relating to the revenues, be in writing, under the signature of the collector, or of his assistant, with the approbation of the collector, and official seal. This rule is not meant to extend to the calling of persons on the spot, in the course of daily or official attendance.

6. That in no instance, the number of peons serving the summons, shall exceed two.

7. That in case of neglect, or refusal to obey the summons, the persons guilty of such neglect or refusal shall be required to answer for their conduct, and suffer a punishment [709] according to the degree of the offence; either by fine, not exceeding in any instance the sum of fifty star pagodas; or by imprisonment, not to extend beyond the term of one month.

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8. That a time be limited for the serving and return of the summons, and to de endorsed upon it.

9. That the fees of the peons shall in no instance exceed one fanam a day for each man, which is to be in full of every allowance whatever to him, and the collector to punish immediately, in an exemplary manner, every act of extortion in the peons employed.

10. That the collectors be in every case, strictly prohibited from making use of the agency of their private servants, whether dubashes, mutseddies, and others, in the discharge of any part of their public duty; it being expected and required, that in all cases they shall themselves stand forth, and act as the only empowered agents of government in their several stations.

11. That the appointment and dismission of the inferior public servants, be vested in the collectors respectively, with this proviso, that they transmit regular lists of the names of those they shall so prefer, to the board of revenue, and give notice of all subsequent dismissions and appointments, and employ none but such public and registered officers, in any respect in their official capacity, nor on any plea or pretext confer on any such public officer or servant, any private or personal trust, in regard to their personal concerns, or *vice versa*.

12. That the personal attendance of any zemindar or renter, or other person entrusted with the collections, be not insisted upon, where the attendance of a vakeel on their part, may be sufficient for the business required; every vakeel attending the collector's cutcherry is previously to deliver a written authority properly authenticated.

13. That every demand for rent, according to the kistbundy, be made in writing, under the signature of the collector and his official seal. The amount demanded to be specified.

14. That every collector be required to give monthly receipts for all payments of revenue into his treasury, specifying the dates on which the money was received, if at different periods, and the species thereof; and that he keep a register of such receipts, regularly numbered in his records under his signature, to be transmitted monthly to the board of revenue; and that he require of all zemindars, farmers and renters, to give receipts to their under renters, for the sums received by them.

15. That for the purpose of enforcing the payment of the collections, mahsouly peons shall be employed as little as possible; but when indispensably necessary, that no greater number of peons than two be placed over any renter.

16. That the collector, in case of the neglect of any renter in making good his kists, be authorized to put him into confinement, and in case a sum equal to one-third of the kist, be not discharged within fifteen days, to keep him in confinement until the whole is discharged, and to take his farm from him. With regard to zemindars who are in arrear of their kists, the collector is authorized to take such steps as may have been in use hitherto, to oblige them to make good their payments, but not to sequester their zemindarries, until leave is previously obtained for the purpose, from the board of revenue. That in the former case with regard to renters, the collectors do take precautions to prevent any inconvenience or loss of revenue by the

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confinement of such renter, by investing the peschar or principal servant of such renter, with the temporary management of the collections, or by the appointment of an aumeen for this purpose; and in that case, whoever is entrusted with this temporary management, is to collect the settlement made by the renter from the persons under engagement to him; and this is not to make any alteration in the detail of the management, until the renter be absolutely dismissed from his farm.

17. That as cases may, however, occur, in which the payment of the revenue may be protracted or delayed, from accidental causes of necessity, without any fault or neglect of the renter, the collector in such instances be authorized to suspend the rigorous execution of the injunctions in the conclusion of the 16th article, reporting the case to the board of revenue, with the reasons which have induced him to suspend the measure.

18. During the absence of the collector from his station, the senior assistant on the spot, is to have charge of the business.

19. That monthly receipts for the allowances paid by the collector agreeable to the fixed establishment, be taken by him, and deposited with the public records of his collectorship, and a register kept thereof; and that such receipts be annually, or on his relinquishing his office, transmitted to the presidency, at his option with regard to the time, unless the board of revenue should require the transmission of them, sooner.

20. That no collector, or assistant under him, or any native in the employ of any collector or assistant, shall hold, directly or indirectly, any farm, or be concerned in the revenues of any place under his jurisdiction, either as renter, security or otherwise.

21. That no collector or his assistant, or any native in the employ of any collector or assistant, shall be allowed, either directly, or indirectly, to lend money to any renters, or persons responsible for the revenues within the bounds of such collector's jurisdiction.

22. That no collector, or his assistant, shall be allowed to exercise or carry on any trade or commerce, in the districts placed under his authority.

23. That whenever any aumeens are appointed by the collectors, the charges thereof shall be defrayed by the person or parties on whose account they are sent; or if to superintend or collect the revenues, at the expense of the renters. That where aumeens are deputed for [710] any local investigation, or other purposes admitting a limitation for the execution thereof, a time be limited them, for the performance of the business of their appointment, and that they be not allowed to receive their salary, for any time beyond the limited period.

24. The collector is invariably to report to the board of revenue all such appointments, as soon as made, and the purposes of them.

25. That together with the sunnud or appointment of the aumeen, a statement of such establishment, fixing the expense, be previously settled, and delivered to the aumeen,

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26. The collector to ascertain the rate of interest paid by the ryots on sums borrowed, and where excessive, to cause a due limitation thereof, reporting the same.

27. That the collector do give the most unremitted attention to ascertain the rules and rates of assessments on the ryots under his jurisdiction, and endeavour to fix upon some mode by which they may be regulated, on general, fair, and ascertained principles.

28. That he take care to collect all the records and accounts of his collectorship, and preserve them, as complete as possible.

29. That no collector publish any proclamation or order which may in any shape affect our intercourse with foreign nations, or the general constitution of this government, without an express order from the Governor in Council.

30. That in all answers to letters from the board of revenue, the collectors do recapitulate the substance of such letters to which they reply; and when they have occasion to make any remarks or allusions to other papers sent enclosed in the letter, they briefly state such parts of them, as those remarks appertain to.

31. The letters accompanying monthly or annual accounts, to contain nothing more than a recital of those accounts;—all explanations of such accounts, to be inserted at the foot of each account respectively.

32. That no collector shall authorize or suffer any tax or imposition on the renters, or owners of horses, or stop horses from passing, on any pretence whatever, or shall suffer others under his authority, to do either; and shall compel any person under him offending against this rule, to refund the amount of the exaction so taken, and be made answerable for whatever loss the merchant or proprietor of the horse shall have sustained by such detention.

33. That no collector or assistant shall be authorized to possess or occupy ground, or erect any buildings, without previous application to, and the sanction of, the board of revenue.

34. That the board of revenue shall be authorized, in the first instance, to hear and receive appeals in matters of revenue from the decisions of the collectors, and to confirm or rescind the decision, subject however to the revision and ultimate decision of the Governor in Council, in case either party shall think fit to make a further appeal, provided that such ultimate appeal be prepared within one month from the passing of the decision by the board of revenue.

35. That in case of appeal, the decision of the collector shall remain in force, until approved or disapproved by the board of revenue; and in like manner, the decision of the board of revenue, until confirmed or rescinded by the superior board, the collector and board of revenue to have a discretion of suspending the decision, on security given to abide, the event of the suit.

36. That the collector do make it an invariable rule to accompany all papers in the country languages with translations thereof.

37. That to provide against the loss of rents and confusion of accounts, from any collector being permitted to resign, it be and it is hereby made a standing rule of the service, that no collector shall be

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permitted to depart from his station, till either he shall have delivered over complete charge of his trust to his successor, or to his assistant, and until due notification thereof shall have been made to the board of revenue, and their sanction obtained for his departure; and this regulation shall on no account be dispensed with, unless by express permission of the board of revenue, to be separately granted for any particular case that may require it.

38. That all application from the collectors for temporary leave of absence from their stations, shall be made to the board of revenue.

39. That no collector upon any account exceed the fixed or established charges; and that he insert no charge in his treasury account, but such as may be conformable to the fixed establishment, or sanctioned by a special order of the board of revenue, which is in that case to be quoted, with the date of its being issued.

40. That no collector shall be authorized to depute his assistant upon any service for a longer period than ten days, without the express permission of the board of revenue, nor to pay the allowances of any deputation, without obtaining their previous sanction.

41. The collector is strictly enjoined to make no assessment whatever, under the name of nuzzer, saderwared, or gram khurtch, but what are already established and considered as articles of revenue. Neither is he to impose, on any account whatever, any new articles of taxation upon the ryots; and if hereafter any irregular assessments, under the names of nuzzer, saderwared, or gram khurtch, batta, &c., or any new taxes whatever, should be imposed by any renter, the collector, on proof of such extortion, is to decree double the amount thereof to the party injured.

42. That no collector shall be authorized to confer grants of lands or authorize any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the board of revenue; and that he prevent all alienations, or grants of lands, by zemindars or others under his authority.

43. That no collector be authorized to give any land in farm to any European, directly or indirectly, or accept the security of any European, for any renter.

44. That each collector report to the board of revenue all such unauthorized alienation [711] as may come to his knowledge; and if from the date fixed for the operation of these orders, any other should be made, he do immediately resume them, and keep them for the use of government, reporting such acts of resumption to the board of revenue.

45. That every collector shall attend to the instructions given him by the accountant to the board of revenue, respecting the nature of the accounts required from him.

46. That no collector do give credit in his treasury account for the amount of any bills or topes, or for any sums but such as have been actually received; and that he shall be held responsible for all sums inserted, as received in his public accounts.

47. That the collector do insert in his treasury account, the amount of all fees, fines, and forfeitures levied by him, agreeable to a specific

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list thereof, which is to accompany his treasury account; and that he send a monthly register of any deposits he may occasionally receive.

48. That the treasury accounts be invariably accompanied with a register of the monthly vouchers.

49. As the zemindars have at times been suspected of conniving at robberies and murder, or of being parties concerned in such enormities, contrary to their duty, which enjoins them to preserve the peace of the country within the limits of their respective jurisdiction, any zemindars, against whom shall in future be proved his having abetted, practised, or connived at such atrocious offences, will be considered as having forfeited all claim to his zemindarry, and be proceeded against accordingly, as government may direct; and all persons who may be found in arms against the company's government, shall be apprehended and sent to the presidency, from thence to be transported for life beyond sea. This resolution is to be notified by every collector, by public proclamation, throughout the district under his charge, and to be communicated by letter to each zemindar under his authority, requiring that the same be published to their dependants of every description, in order that no person may plead ignorance of the punishment denounced against such as are found guilty of the crimes above mentioned.

50. Whenever there shall be any of the honourable company's troops at a revenue station, the commanding officer shall on no account, of his own authority, detach any Sepoys, either singly or in parties, beyond their quarters, upon any service whatever, except at the requisition in writing of the collector of the station at which he is fixed. This order is not to be understood to impede the performance of any customary regimental services of duties.

51. The commanding officer shall not be permitted to punish or confine any person, not appertaining to his command; or any officer, commissioned or non-commissioned, or any private under his command, be permitted to lend or borrow money, nor to take any concern in any farm or securityship, or to sell or to contract to sell any article whatever, either in the district in which he resides, or in any other, or to have any dealings of any kind whatever, with any dewan, zemindar, farmer, ryot, dependant, or officer of the revenue: these orders shall be equally binding upon native officers, and on all the Sepoys and followers of the corps; and the collector is to report any deviation from this regulation that may come to his knowledge.

52. Whenever the collector shall find it necessary to detach any Sepoys for escorts of treasure, or other public duties, he shall make a requisition in writing to the commanding officer, specifying the nature of the service; and the officer shall determine the strength of the detachment, and give his separate orders to the officer commanding such detachment, for the performance of any service in such case as may require it, and no detachment shall be made without a requisition in writing from the collector.

53. That no collector shall be authorized to employ regular troops in the collection of the revenue. Such particular cases as may require the assistance of regulars, must be immediately reported to government.

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54. All requisitions and instructions relative to military service, shall be entered by the collector in a separate book, to be kept for that purpose, of which he shall transmit a copy monthly to the board of revenue.

55. That whenever a requisition for Sepoys shall be made by a collector, he shall, within twenty-four hours after such requisition has been made, transmit advice thereof to the board of revenue, assigning the reasons which induced him to make it, that the board may, if the reasons shall not appear to them sufficient, give orders for recalling the detachment, or limit the duration of it.

56. That no batta be ever levied or taken by Sepoys employed on revenue business.

57. That the collectors do pay attention to all references of complaints, and to all applications or requisitions made by the president of the board of revenue, the acting president, or the accountant, for papers or accounts.

58. That no collector shall be authorized to make any advance on account of tuccavy, without the express sanction of the board of revenue.

59. The collectors are positively enjoined to collect the cowle aumulmana fees with the three first kists of the year, and to remit the amount thereof by bills to the secretary of the board of revenue.

60. That the collector make it an invariable rule to report the death or apparent approaching dissolution of any zemindar, as also the death of any pensioner, or officer paid by him; and that the pay of any deceased pensioner be not continued to his family, without the express sanction of the board of revenue.

61. That when the property of land is disputed between persons under the authority of different collectors, the land shall remain in the possession of the person holding it, until a regular decision upon the case shall pass. [**712.**]

62. That when persons under the authority of any collectors shall take refuge within lands under another jurisdiction, they shall, upon application from the person from whose authority they have fled, to the collector of the district where they have fled, be delivered up.

63. That no application shall be made by any collector for persons flying from his authority to that of another, excepting for officers of government, or upon specific complaints preferred against the parties flying, for balances due on accounts unadjusted; and previous to such an application, the collector shall endeavour to satisfy himself as far as possible, that the complaints are well founded, and that the persons complained against, have not been forced into elopement by severities or extortions. On their return, the collector himself is required to enquire into and decide the complaints preferred to him, on which his application is grounded; it being understood, that no collector shall compel any ryot or other persons, not his public servants, to reside within the bounds of his collectorship, but shall permit them to settle where they please.

64. That the present Regulations, except the 19th, 28th, 29th, 30th, 31st, 36th, 37th, 38th, 39th, 40th, 45th, 46th, 48th, 50th, 51st, 52d,

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53d, 54th, 55th, the latter part of the 64th, the 69th, and 70th, be translated into the country languages, and published for the information of the persons under the authority of the collectors; being all orders, injunctive or prohibitive, contained in these Regulations, to which their observance is required; and that copies of them be constantly kept in the public cutcherry of each collectorship, and be there open to the access of all persons desirous of consulting them.

65. That the collectors be directed to cause the deeds of settlement to be executed by the zemindars and renters in their presence at all times, where there is no good reason for the zemindar not appearing in person.

66. That every petition or application relating to any matter of revenue either verbal or written, shall be received, heard, and recorded by the collector, whether dismissed or not; and the dismission, with the reasons assigned for it, be recorded, leaving it to the party to seek further redress at the presidency, if he thinks fit.

67. Numerous petitions being daily presented to the board from different quarters, which tend to embarrass and impede business of greater importance, as without having sufficient means of decision before them, they are under the necessity of making constant references; to remove this inconvenience, all petitions, being regularly signed and dated, shall be first presented to the collector in whose districts the subject of complaint or representation may occur; who shall either afford redress or satisfaction to the parties aggrieved; or on the other hand, if the claim or fact is deemed inadmissible, the collector shall subscribe or affix to the petition, the causes of dismission, and return it to the petitioner (reserving an authenticated copy for record) who, if he should think proper, may afterwards lay it before the board of revenue who will then be enabled, from the consideration of both sides of the question, to decide thereon, and either finally reject the prayer of the petition, or confirm such part as they may judge admissible.

68. And further, if any petitioner shall complain to the board, of the collector having refused, or unnecessarily delayed to give him a hearing, in which, if it shall be found he has been well grounded, such collector will incur their severe displeasure, however trifling the cause; and if on the contrary it shall appear that the complainant has been guilty of misrepresentation, at that his petition had not been previously presented to the collector, he will either receive an adequate punishment for such an offence from the board, or be returned to the collector for that purpose, to be made an example of, on the spot, as circumstances may determine.

69. That on the resignation of a collector, he shall deliver over to his successor every public account and document, with all original letters received, and copies of letters sent, relative to his charge: two lists of such accounts, letters, &c. are to be signed by the collector on making over his employ, one, to be delivered to his successors, the other, to be transmitted to the board of revenue.

70. The collectors are required to address the board of revenue, if they have reason to apprehend any particular inconveniency likely to arise from a literal adherence to any of the above Regulations, and

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they are to state the grounds of such apprehensions to the board of revenue, who are to submit the same, with their opinion, to the decision of the Governor in Conncil. The above present general Regulations are to be held in force from the 1st of August 1791; and the collectors are to consider them, as standing rules of conduct; any particular orders or instructions they may have received that are not revoked or superseded by the above rules, are also to be in force and observed accordingly. The Governor in Council require the strictest attention on the part of the collectors of the revenue to all and each of the preceding Regulations. And the Board of Revenue are hereby strictly enjoined minutely to attend to their execution, and to report every instance in which their observance shall be neglected, or in any manner omitted.

A true Copy. (Signed) Wm. HARRINGTON,
Secretary.

The board entirely approve of the Regulations selected from those established in Bengal, and modified according to the circumstances of the several collectors employed under this presidency. [713]

APPENDIX, No. 16.

EXTRACTS FROM REPORT OF MR. PLACE,

Respecting the Land Tenures in the Jaghire; dated 6th June 1799.

PARA. 69.—I draw my first arguments in favour of the hereditary right of the indigenous natives and husbandmen to the usufructuary property of the soil,—from the division of the lands into shares,—and from the appointment of a distinct class of people to record them, to note down every variation that takes place, and to keep all accounts of the cultivation and produce. As I have already said, these divisions are supposed to have taken place at the original settlement of each village, and were, to a greater or smaller number, according to the number of original settlers or of labouring servants that they brought with them: for I presume I need not explain that the latter, doomed to the meanest offices, can acquire no property in land. Had they been regulated by any other rule, villages of the same extent, would have been divided into the same number of shares; whereas, whilst one is divided into ten, another having the same quantity of land annexed to it, may be divided into one hundred shares, but all equal. Every original share may be reckoned a freehold, which although it may have been subsequently subdivided into several smaller ones, they all hold of the proprietor of the original remainder, who retains a pre-eminence over them, and to whom, I imagine, they were originally considered to owe service: for his right of pre-eminence is still so tenaciously asserted, and so unequivocally acknowledged, that when making the late settlement of the jaghire, a few *meerassadars* only of villages, where I knew them to be very numerous, appeared to rent

Collector's Report on Land Tenures in The Jaghire.

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them. I was told that these were the proprietors of the original shares: that all others were sub-meerassadars, and would agree to whatever terms their principals entered into: and although I thought it proper that all should give their consent personally, or by writing, yet I found that the sub-meerassadars invariably considered themselves dependent upon the proprietor of that share, from which they had ramified, if I may use the expression. The village of Poolatoor, for instance, was originally divided into four shares, which stand upon its records, and originally held by four proprietors or meerassadars, but from those causes which, in all parts of the world, occasion, in the course of time, a greater diffusion of property, there are thirty meerassadars; yet the original division into four shares is preserved, and not multiplied into thirty. Ask any one of the thirty, into how many shares his village is divided, he will say four: ask him, how much meerassee, or how much landed property he has in the village, he will say an half, a quarter, a sixteenth, or any fractional part of a share. The village of Damerlah, on the other hand, is divided into 160 original shares, but is now enjoyed only by twenty-three proprietors, who are registered, as holding so many shares and fractional parts of a share. But although the sub-meerassadars are thus considered subordinate to their principals, this is all the difference between them; for they are equally entitled to participate in those fees and privileges which, as I shall show hereafter, mark the distinction between a *meerassadar*, or actual proprietor, and a *pyacarry*, or temporary cultivating tenant. This, perhaps, will convey a distinct idea of the terms meerassee and meerassadar; and the system bears so strong an analogy to feudal tenure, that mankind, when formed into societies, seems to have been intuitively directed to it. It is indeed the doctrine of confederacy and subordination, calculated to impress upon the mind, that individual property is invariably subservient to the purposes of the community, and conditionally held of some superior. By the feudal system, the great feudatories held of the king; and the lesser owed service to their superior lords. The whole, afterwards were denominated freeholders. Here the original meerassadars held also, of the sovereign, and the sub-meerassadars, of them: and all, I think, come precisely under the definition of freeholders, and are equally entitled to hold their property on the same terms.

70. In the course of the various revolutions that have happened since the original settlement of the villages, it may be supposed that their division into shares, has been frequently changed. Whole districts were desolated by the cruelties and arbitrary exactions of the Mahomedan governments, and the entire population of them removed, either temporarily or for ever, to some other parts of the country, for protection. If the whole returned to their native villages, they retained of course their former customs: but if partially, after any great lapse of time, or if the villages were settled with new inhabitants, these circumstances directed their future customs, as to the establishment of shares; still more, if the lands had by long neglect, been again overrun with jungle. But reverence for the customs of their forefathers and predecessors, if they could be discovered, for the most part, influenced their adoption. In the course of my management in the Jaghire, I have had occasion to settle villages of all descriptions, and have found this

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attachment to ancient habits and institutions, invariably prevail. Where remembrance of them was preserved, I adopted them as far as was practicable; but in cases where none was to be obtained, that is, where the lands had grown entirely into disuse, and nothing more was known of the villages to which, they belonged, than the name, the division of them, was regulated by the abilities of those who were to be settled on them. As it [714] was deemed essential by the inhabitants, that all the shares should be equal, I conformed to preceding usage; and they agreed among themselves, to take one or more, or only a fractional part of one.

71. It may perhaps at first sight be thought that the office of *curnum*, being that to which I said a distinct class of people is appointed, whose duty is to register the meerassadars or proprietors of the village; to note down all changes among them; to attest all deeds of sale transfer or assignment; and to keep an account of the cultivation and produce; argues against the inheritance of the lands, and that it is instituted, because, as they may pass from one to another, and be occupied promiscuously by the inhabitants of that or any other village, at the will of government, it is the more expedient to have such a check. The office itself, is known to be hereditary, so long as the duty of it, is faithfully performed; and to be mutually for the interest and convenience of the government and the subject. Every office besides implies a compensation; and it could neither be hereditary nor compensated, if the lands were precariously held. The caprice of the inhabitants might give them a preference for the lands of another village; and any temporary dissatisfaction might prompt them to remove, if their interest expired with the harvest. The lands being forsaken, (for it might not always be possible, to persuade other inhabitants to cultivate them), the office of curnum could be no dependance, and he would also forsake it to find subsistence elsewhere. I have made use of the word *meerassee* to express this hereditary property, because it is in more familiar use; but *cauniatchy* is the proper term, as I have before shown, among the natives, to denote the interest which they possess in it; and by its signification, conveys a self-evident proof of this right.

72. I draw my argument, secondly, in favour of the hereditary right of the husbandmen, from the tanks and other immense works that have been constructed for the purpose of cultivation. If the division of the lands, and the office of curnum are received as testimonies in favour of the hereditary property of the inhabitants, these expensive undertakings argue in favour of the intention of government, that it should be hereditary; for it is absurd to imagine that they would have been constructed, without a sufficient assurance of the attacament of the husbandman to the lands that they water; and this attachment, as I have already said, and shall further illustrate by positive example, is to be given only by permanent possession, and a total freedom from restraint, in the use and transfer of property. I might indeed here put the question immediately home, by asking,—if under an impression of the precarious occupation of the lands, the very large sums that have been laid out upon the tanks and watercourses the last four years, would have been expended? These are, I think, such self-evident proofs, as are superior to all argument.

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73. Thirdly, I deduce the position, from the two discriminating terms made use of, to express the two descriptions of husbandmen in whose occupation the land may be, of *meerassadar* and *pyacarry*, and from the usages that obtain among the natives themselves, under a conviction of the privileges appertaining to these different tenures. If the first of these terms, as I have already endeavoured to show, is definitive of that class of husbandmen who have descended from, succeeded to, or stand in the place of, the original settlers in the villages, that is, real proprietors; the latter, must be expressive of another class, who have a different interest in the land, less than that of proprietors. A pyacarry, accordingly, means a husbandman who cultivates the land of another, either for one or more years, by agreement, but mostly for one only, as leases do not seem formerly to have been in use; and having only a contingent interest in it, as an encouragement to induce him to bring part of his labours from his own village, or as an incitement to exertion, he receives one half of the produce, which is, generally speaking, a greater share than a meerassadar receives. If the meerassadars are capable of cultivating all their lands, a pyacarry will not be admitted; nor can he, on any account, in that case, have a preference, from any competent authority, without a palpable injustice to the others.

74. There are, however, many instances, where pyacarries bear exact analogy to the copyholders of England. The latter, it has been shown, derived their title to their estates from long residence and occupancy of them, and thence were enabled to prescribe against the lords of whom they held them, even before the statute of Charles II. which gave them a property in land, although originally mere tenant: they could not, before this, be compelled to relinquish their lands at the lord's will, if they continued to perform the services, that is, to pay him the rent, into which all services were for the most part resolved. Yet their subjection to the lord is, even to this day, so clearly preserved, that a copyhold does not pass from one man to another, by the common rules of alienation, as in other estates; but must be first surrendered back to the lord of the fee, on which it is dependant. So the description of pyacarries here mentioned, enjoy the right of cultivating the soil by prescription, themselves and their ancestors having done so, for many generations. They cannot be forced away from the village at the will of the meerassadars, who must assign ground for them. But they cannot sell, mortgage, or transfer, for a valuable consideration, their right; for it consists in the use only, and not in the substance of the soil. Their heirs succeed; but, in default of them, the lands revert to the meerassadars. This, however, is to be considered the law, as it originally stood with regard to such property; for, on account of the reduced state of population, these pyacarries, I believe, are allowed to call in others, and to appoint successors. Still the right is never a subject of bargain and sale. They receive a share of 45, instead of 50 per cent.; because, although they have no more than a contingent interest, yet it is improved at least into a life estate. But they do not, in any shape, participate in the fees and privileges of the meerassadars, to whom, on the contrary, they pay fees.

Blackstone, vol. 2.

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75. There is yet another description of pyacarry, or rather perhaps of servants, who also may be compared with a copyholder. They are found in fertile and well-watered villages, [715] the meerassee whereof belongs to Bramins, who being forbid to cultivate the lands themselves, must employ servants for the purpose. The labouring servants are for the most part *pariars*, who can by no means acquire property in land; and I have not yet met with an instance of their having done so. They receive wages, partly in money and partly in those fees, which I explained in my report of the 6th October 1795, called *callovassum*, and if not the slaves of the meerassadars, renew their service every year. But the other class of servants are men of the *pullee* cast, and, either by custom or rule, have an hereditary right of service under the meerassadars, and are entitled to one-third of the share which the latter receive of the crops. The meerassadars, in this case, receive the callavassum. Madranticum affords a very curious example of the preservation and essertion of this right. Previous to the repair of the tank, it is not known how long the lands were cultivated: but so soon as this work was completed, the descendants of many families, who had formerly been the hereditary servants of the Bramins, claimed and were admitted to their inheritance; although in the intermediate time, they had taken up other occupations, and might be supposed to have forgot it. The office constitutes the inheritance, like many offices of the feudal system. It might of course be relinquished by the occupant, who by that means, broke the succession; and in failure of heirs, it rested with the meerassadar to appoint others or not; but this, also, cannot be sold, mortgaged, or transferred.

76. It may be better perhaps to mention now, than hereafter, one very striking resemblance that this country affords to the feudal system, regarding servants; and as I could not possibly find other words that would so well describe their situation, I shall beg leave to quote those of Judge Blackstone. In my report of the 6th October 1795, I slightly mentioned them, and intimated my intention of making further enquiry into their circumstances; but it would now be difficult to institute any investigation into their origin; and is one of those things that we must be contented to know existed with the Hindoo constitution, without assigning a reason, or discovering a cause.

77. "Under the Saxon government there were, as Sir William "Temple speaks, a sort of people, in a condition of downright servitude, "used and employed in the most servile works, and belonging, both "they and their children and effects, to the lords of the soil, like the "rest of the cattle or stock upon it."

78. "These villains belonging principally to the lords of the "manors, were either villains *regardant*, that is, annexed to the manor "or land; or else they were *in gross* or at large, and transferrable by "deed from one owner to another. They could not leave their lord, "without his permision; but if they ran away, or were purloined from "him, might be claimed and recoverd by action, like beasts or other "chattles. They held, indeed, small portions of land, by way of "sustaining themselves and their families; but it was at the mere will "of the lord, who might dispossess them whenever he pleased."

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79. Slaves of this description, are very numerous all over the country; and are, I think, preferably situated to servants more at liberty, who also, from the constitution of their religion, are very little better than slaves. I have seen that the masters of the former, take an interest in protecting, and in marrying them; for their offspring is in fact, an increase of their own property,—nay, so contented are they with the treatment they meet with, that but very few instances have come within my knowledge of their desertion, when they have been claimed in the manner stated in the quotation; and but one, where it has been so tyrannical, that they were not to be prevailed upon to return. One man, a nattawar in Poonamalee, lately dead, possessed four hundred families of slaves. Reduced by the improvidence of his father to great distress, he could employ only about one hundred; but so strong did the attachment of all the rest remain to him, that although they had for the most part, engaged in the service of European gentlemen, and of myself among the rest, had he possessed the means of subsisting them, they would voluntarily, or with very little persuasion, have returned to him. The servants of the *vellalers* were antiently all slaves, and I believe it is only with such that they are now found. Perhaps it was thought to be politically necessary that they should be made slaves, on the first peopling of the Carnatic.

80. But to resume my subject. The striking contrast between a meerassadar and a pyacarry of any description, fixes, I think satisfactorily, a right to the substance of the soil in the former: for if he had no more than a right to cultivate it, or only a preference in the cultivation, it would be equally to him, as to the pyacarry, a thing of no real value.—Whereas the meerassadar sells, mortgages, gives away, or leaves his lands to his posterity, which the other, cannot; at least, he cannot do that which constitutes value,—he cannot sell or mortgage them; nor would he, but for the low state of population, be allowed to give them away, or appoint his successors in default of heirs.

81. This idea of property, I conceive, can never have rested on a surreptitious title. It must either have been acquired by a positive grant, or conceded upon the principle of that compact which binds society together, by which every individual establishes in himself, a right to use his property, liable to those demands which the state has, or may have upon it. If it had been a pretended title furtively set up, doubts and suspicions would somewhere have betrayed it; and we never should have seen the natives so tenaciously assert and challenge enquiry into their rights regarding it; nay, if they harboured a suspicion that it was a thing of which they might be deprived, without infringing justice, it is impossible that they would buy or sell it, or that they could consider it the most substantial security for borrowing and lending.

82. *Meerassee* then is the ultimate and the largest interest that they can covet or can have in lands; and the force of its operation upon them has, on numerous occasions, been as strongly exemplified as in the enfranchised villages of Poland; and if it bears a construction different from that which I have always given it, and which it has, in the common acceptation [716] of the natives themselves, I can only hope to be excused for having mistaken the rights of government, by the beneficial effects of the illusion.

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83. The war of 1780, and the famine which it occasioned, I need not say swept off a great part of the population of the Jaghire, whereby the lands of most villages were partially or wholly left without proprietors. Parents, children, and relations were, in some places, extirpated. In this state, I found many parts of the Jaghire; but when the system of village rents was to take place, it was indispensible to assign meerassadars to the unappropriated lands. Without it, I found that they could not be rented; but the idea of permanent property was such an inducement, that I was not only able to fill up the vacant shares, but to convert the most stubborn soil, and the thickest jungle, into fertile villages. Give us the meerassee, and we will both rent the lands and employ all our labour to make them productive, was the common observation; but without it, as we can have our choice of land, we will cultivate only that which will yield us the quickest and the largest product.

84. But besides the contingency of extinction by death, other causes may call forth the exercise of this sovereign privilege. Voluntary relinquishment is one; and many acts may be done contrary to the tenure by which property is held, amounting to a forfeiture of it, as when the land is wilfully neglected: for as the public revenue is drawn from it, public embarrassment in that cause ensues, and it is incompatible that state should be exposed to injury, by individual caprice. One of the first duties of the sovereign, is to neglect no means of rendering the land under his obedience, as well cultivated as possible, and not to allow either communities or private persons to acquire tracts of land, in order to leave it uncultivated.—Upon all these occasions then, the privilege appearing to me so inherent, and the exercise of it so indispensible, I had no scruple in giving cowle for the unoccupied meerassee. To those who woult consent to accept it, I gave it "to them, and their heirs for "ever, so long as they continued in obedience to the Circar, and paid "all just dues:" in which words, are comprized all the duties they owe, and the conditions they are to perform. The effect hereby produced, I shall have occasion to explain hereafter.

85. Lastly, the right of the meerassadar to the property of the soil, is established by the Gentoo laws themselves. The translator makes a very obvious and just remark in his preface or commentaries, that "the "code begins with regulations for that which, is one of the first cements "of civil society, the mutation of property;" by which I suppose he means security in the possession, and free agency in the use of it. The laws speak of property and effects, and of estates real and personal; and the first chapter ordains that money shall be lent on pledge, security, bond or witness, the two first of which are to answer the payment of the debt, and the latter to prove its validity. Now these distinctions are perfectly conformable with our own ideas and our own laws; for although every thing that belongs to a man may be called his property, in common language, yet when the term real is prefixed, it defines it to be that substantial kind of property which exists independent of himself, and which he cannot annihilate or destroy; on the other hand, personal property means that which is produced by a man's own labour or industry, and absolutely at his disposal. His money, his goods, or his chattles, may pass away from him; but his land remains for ever. I apprehend also the terms pledge and security will be most

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aptly applied to those two kinds of property, in the same order; for although property real and personal may be considered either as a pledge or a security, yet the word pledge conveys an idea of solidity most adapted to land or real property. It may be said also, that security does not always mean an actual deposit. A man may borrow upon the security of another; but it is the property of this man, the wealth which he is known to possess, that becomes the security, and not his plighted faith; for it is to answer the debt.

86. The Gentoo laws regulate the division, which a man among his sons, or which his heirs shall make among themselves, of his "glebe "land, orchard, houses, rents, &c. of his estate real and personal." They permit him to mortgage his land as a pledge for debt and even to sell it.

87. page 83. "A father shall not so give away or sell the effects "and glebe belonging to himself, or to his father and ancestors, as "that his immediate dependant should be distressed for want of victuals "and clothing; if reserving so much as is necessary for the immediate "food and clothing of his dependants, he should sell or give away the "rest of the property, he has authority so to sell and give away." He could not sell or give away that to which he had not a permanent right; and as his sons may succeed to his estate, property in land, as well as other things, I conceive, is clearly made inheritable. I might quote many more passages, in support of the position; but unless any imputation, which I have never heard of, lies against the authority of the code, this will be received as sufficient.

88. The only objection that present itself against the inheritance of land is, in the use of terms glebe and glebe land: but I think it is very easily explained away. If they are to be understood in the same acceptation as they have been among ourselves, and whom they signify those small allotments of land which belong to the clergy, village *mauniums*, which bear the nearest assimilation to them, must be meant. But when lands are in a state of villainage, that is, divided among the resident tenants, these terms mean each man's particular portion of the lands of the village; and in no other sense than this, can the Gentoo law be made to apply; for the mauniums of the meerassadars are often so small as not to be divisible among them, still less to admit of the operation of the law, in other respects.

89. "If a parcel of land hath not been divided among brothers, "they all shall receive equal shares." The village of Madranticum, and ten others dependant upon it, contain fifty-two meerassadars; and their mauniums consist only of 26¾ cawnies. Supposing [717] the meerassee to be equally divided among all, and any one man to have five sons, on his death they would divide a little more than ten goontahs each, or 640 square yards; the next subdivision would leave two goontahs, or 128 square yards, upon the same scale: and in the course of a short time, the property would be indivisible. In many villages, much larger than this, the meerassee mauniums are not a tenth part, belonging to perhaps a greater number of meerassadars: so that this kind of property is too diminutive to be an object of legal regulation; and in some, there are none at all: and we cannot suppose a law to be made for a nonentity. Besides, the

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Gentoo laws prescribe what is to be observed, in cases of the mortgage of "as much land as will serve for the maintenance of one man for a "year." Now I don't know an instance where any man's proportion of village mauniums, will do this; and it seems intended for wise purposes, that they should not; otherwise he would cultivate his mauniums, and leave the other lands waste. Rules are also laid down for sons building themselves houses and making gardens "on their father's land," to which uses, mauniums cannot be applied; for they belong to the meerassadars at large, and are never parcelled out among them individually.

90. But not to weary with anticipating more objections; by meerasee mauniums, I must be understood to mean only those which belong to the proprietors of the whole lands of the village, and not what are set aside for the various village servants, to whom they are often an adequate subsistence, but which do not come under the law in other respects. These village servants, are respectively meerassadars of their office, to which the mauniums are attached, and cannot be sold or separated from it. But the first mentioned description of mauniums, I have not found to have any other design, than as tokens or attestations of the right of property in the lands. This may be said to stand in the room of title deeds; for when a man has no other proof, he rests his right upon having received his proportion of the produce of the mauniums, or if there are no mauniums, upon having participated in the *cawny semah*; which has been explained in my report of the 6th Oct. 1795, and is set apart with the same intent; and such is so evidently the construction among the natives themselves, that although a man by other pursuits, may be induced for a time to relinquish the cultivation of his lands, he will appoint a gomastah or attorney solely to receive his proportion of one or the other, or both, where they exist together, if he means at a future day to resume it. A very extraordinary instance of this occurred, in making the late lease. A man had removed from his native village to some distant part of the country; so long ago, that it became almost a waste, and indeed acquired the appellation of a desolate village. This gomastah appeared, and clearly proved having received the produce of the mauniums and the cawny semah, when any cultivation had been carried on by virtue of due powers; but could give no information of his constituent, whom therefore, after having allowed him a sufficient time to assert his right by public notification, I considered to have renounced it altogether.

91. Under all these circumstances, I think it must be admitted that the meerassadar has an undoubted hereditary property in the soil; that he derives his right originally from the sovereign, to whom he acknowledges obedience, and the render of a stated proportion of the produce, as the tenure by which he holds it; that under this impression, he uses it, as may be most for his advantage; and that by law, he considers that right sacred and unalienable, so long as he performs the condition annexed to it.

94. Were I called upon to define the term meerassee, and its properties, I think it bears exact analogy to *a fee*. I would call *meerassee*, a freehold estate of inheritance; and a *meerassadar*, a tenant in fee simple, holding of a superior lord, on condition of rendering

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him service. This lord is the circar; his estate, the usufructuary right of the soil; and the service he owes, a render of a stated portion of the produce of his labour. This definition applies equally to hereditary officers, to the polijar, curnum and others, as to the proprietor of the land.

96. But even admitting the right of property to the soil, to have been a positive grant from the sovereign to the meerassadar, it is as well confirmed to him, as that of the freeholder to his estate in Great Britain; and in the room of the title deeds, his right is supported by a much more lasting evidence, the land itself; which, besides what has been already spoken of, testifies in another way, to his favour; namely, that every native takes one of his names from his family village. If a preference in the cultivation is all that belongs to him, it must so often have been denied, and occasioned his removal, that he could have felt no attachment to his native soil, and there could have been no necessity for the distinction between a meerassadar and pyacarry: the latter of whom, comes I think nearer to the situation of the tenant of an estate; for he to whom the preference of cultivation was given, became in that case, the meerassadar. Hereditary residence, however, and a precarious subsistence, do not well coincide: a man continues to live where his father lived before him, only because he succeeds to certain rights and privileges, which constitute his estate, and of which he cannot be deprived, but under those circumstances which, by the laws of his country, amount to a forfeiture; and he has so well grounded a confidence in the justice of those laws, that the forfeiture is made to be his own act, if it takes place.

97. Lands cannot be alienated without a written instrument; because both the sovereign and the subject have a mutual property in them. Each, however, may alienate his own, and the other is not affected. The sovereign may part with his interest in them, but the usufructuary right remains with the subject; and all that the latter can sell, mortgage, or give away, is the enjoyment of the profit, after paying what is due to the sovereign; and it is a right so well defined, so clear, and so thoroughly established in the meerassadar, that I must again repeat, without it, the country never could have attained such a pitch of wealth and fertility, as formerly distinguished it. Alienations of land, however, by [718] written instruments, are not peculiar to the Mahomedan governments; for I have met with patents granted by Hindoo princes. But there is one kind of alienated land, which has its origin entirely in the former, I mean *sunnud mauniams*, or rather, as they should be called, *sunnud enaums;* for mauniam is a Shanscrit word, and sunnud, a Persian. They are small portions of land held by sunnud, or order, renewable from year to year; and if they are not so renewed, the title ceases. I conceive them to have been at first given, in liquidation of pay to servants and dependents, as well as for the expenses of mosques, and for the subsistence of those who attended them. One man got orders for three or four years successively, on the same village; and hence, establishing a sort of usage, he claimed the issuing of the sunnud, as a matter of right; but to this day, he can receive nothing, without a renewal by some competent authority. Sunnud mauniams are still distinguished in the accounts from *turrabuddy mauniams*, which include

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those of all kinds; that is, to meerassadars, whether of the lands or offices; to pagodas, and whatever was set apart at the original measurement of the lands of the village, as the term denotes.

98. If the meerassadar has no other interest than is vested in him, according to the acceptation of government, it is in fact none, when examined into. Preference is no more than a priority in choice; and choice implies a power of rejection; so that a preference of cultivation must suppose a competition, open to all offers, and may be given indifferently to any man. *Meerassee*, therefore, in this sense, is no more than immediate occupancy, and *meerassadar*, the present tenant.

99. Change this preference into a right of cultivation, which shall exclude competition, so long as the occupier of the ground has the means, or is willing to cultivate it,—still it is no right, unless the demand upon his labour is defined, so as to leave him a surplus or profit, which shall constitute a certain dependance or estate. This brings the question exactly to what I have laid down; that meerassee is a right to use the thing, and to enjoy it, so long as the condition annexed to that enjoyment is performed; in other words, so long as the rent is paid in money or in kind.

189. It is a fundamental maxim in the practice of the natives, that a pyacarry is entitled, generally speaking, to one-half of the produce of his cultivation, after setting aside the fees of different kinds, issuable out of it. There are different kinds of pyacarries, as I have before shown; but their share is universally higher than that of the meerassadar in the same village. The word pyacarry, or rather payacarry, is a compound Persian word from pay پای the foot, and karidum, کاریدن to labour; or, as others say, kisht, kar, kurdun کشت کار کردن to cultivate; signifying, a man who journies to his work or cultivation. The Hindoo and Malabar word for this description of cultivator, is *succowashee*, which signifies technically, that not being bound to any particular spot, he may take what belongs to him, and go where he pleases.—In fact, a sojourner, a resident pyacarry, that is, such as I have assimilated to a copyholder in England, usually cultivates and makes his dwelling near them; but having a life estate in them, he receives no more than 45 per cent. of the produce, as may be seen by the old accounts which I furnished of Outramalore. The pyacarry who cultivates from year to year, having only a contingent interest, which may expire with the harvest, it is necessary to hold out some additional incitement to him. He is usually brought from an adjoining village, where he has meerassee, and of course will not bring any part of his labour from that village, unless some extra advantage, which he cannot there have, is given to compensate him for doing so; he therefore receives 5 per cent. more than the resident pyacarry, or 50 per cent. of his cultivation, after setting aside fees. If he receives a higher proportion than this, it is under the sanction of specific agreements for the culture of waste or very poor lands. The meerassadars having the choice of land, always cultivate that which is nearest to the village, unless select spots here and there are found, whose fertility will repay them for going to a distance.

190. This, therefore, which is an usage established by themselves,

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becomes a fixed principle and criterion by which to judge of their genuine right; and it is further established, by the fraudulent practices which I have before had occasion to observe were used in this respect. A man would enter one part of his cultivation in his own name, as meerassadar, and the other in a borrowed name, as pyacarry; because in the first capacity, besides his share of the crops, he participates in the fees that meerassadars collect upon the cultivation at large; and in the latter, he receives a higher warum than as meerassadar he was entitled to. It was no unusual thing to keep the name of a meerassadar upon the accounts, who had been dead perhaps fifty years, because it gave an opportunity to his successor to claim a higher share, under pretence of being only in trust of his meerassee, which he cultivated as pyacarry, whilst at the same time, this successor was his son and heir, and being known as such among the inhabitants of the village, lost none of his fees. The excuse given for this was, that it was *mamool* to keep the name of the deceased upon record.

191. Such a counterfeit, argues that the share of the pyacarry is the highest that can in general be divided; and as most villages had at some time or other, admitted this class of cultivators, so it afforded for the most part, a good rule for establishing that of the meerassadars; or, if there were any exceptions, villages under the same circumstances, supplied the defect. But as encroachments had been proportioned to the opportunities of making them, so they were various and fluctuating. In some, they had been enormous, in others, moderate, and in a few, there did not appear to have been any; but as the discovery of the old accounts has since shown, always subject to the caprice and favour of the Circar and its servants; so that no degree of encroachment had been so uniformly observed, as to grow into established usage or prescription. When, therefore, the inhabitants laid claim prescriptively to any particular rate of division, their title was destroyed by evidence of a different usage. Being introduced by the voluntary consent of the inhabitants themselves, it must be supposed to [719] have been regulated, so as to leave him a reasonable compensation, and no more; for if he demanded more, he was not allowed to cultivate the land. There are particular situations in which he receives both more and less; but in the one case, it is by express agreement from year to year, or for the lease, and in the other, in conformity with local customs affecting particular villages. In all other cases, even if he makes no previous agreement, he is always considered entitled to half the produce, after deducting fees.

192. This rule then, with respect to pyacarries, raises such an implication, and affords so strong a presumption against the just claim of the meerassadars, to so high a share as they receive, as supersedes the necessity of any other proof. A contingent interest must have some extraordinary compensation to balance the disadvantage, which the termination of it may occasion; and it is for this reason, that a tenant in Europe will be satisfied with a moderate profit upon a long lease, and that the landlord must concede to him higher advantages, for a short one.

193. There can be no doubt that the share of the pyacarry has gradually increased since the days of Saadut Ullah Cawn; for if,

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generally speaking, the meerassadar's proportion was thirty-five per cent. at that time, a very little more, may well have been a sufficient compensation to the former. And although I am of opinion that even less than the average of the present times, would both repay his labour and afford him a profit, yet it is the best criterion to follow, as having been determined by circumstances into which no enquiry can now be made; and because it is marked by general acquiescence and contentment. The rule also does not seem to be confined to the Carnatic, for independent of Bengal, it appears, by Tippoo's revenue regulations, to extend to the Mysore country, where the produce of land of a certain description—*hissa*, is equally divided between government and the ryot;—and it is notorious that Tippoo pays the strictest attention to the situation of the husbandman.

194. By what I have said, it must be very manifest that reference to so distant a period as thirty or forty years, for establishing the just shares of the inhabitants, must either be impossible or inconclusive.—If practicable, as some villages may be supposed to have enjoyed a greater, and others a less degree of the favour of the Circar and its servants, they would consequently have made proportionate encroachments; some also might be labouring under their displeasure, and altogether deprived of the advantages, which by connivance they had once gained; so that so fluctuating a system, in all likelihood, would have been far from giving universal satisfaction. If a further retrospect was had, namely, into the days of Saadat Ullah Cawn, the same shares which they then enjoyed, would in these times, afford them no more than subsistence.—Both therefore, only offer a choice of difficulties; whilst in taking their own practice, as it has grown up and been established by the concurrence of various circumstances, as the basis of their just rights, I have done that which seems the least objectionable, and is the most agreeable to themselves.

195. A meerassadar, therefore, must be understood, in general to have a right to no more than 45 per cent. of the produce divisible between him and the Circar; except in certain situations, as follows;

196. First,—In lands which are situated under small tanks, holding from one to two months water, where the crops being dependent the first part of the season on timely rains, and the latter, on a sufficiency of water being retained in the tanks till they are matured, disappointment sometimes occurs;—The meerassadar receives 50 per cent.

197. Second,—In high ground, under large tanks, where small picotahs are used to draw water to the crops, after the rains are over, he receives 55 per cent.

198. Third,—In situations where long picotahs are used throughout, he receives 60 per cent.

199. If he any where gets a higher share than this, it is by virtue of cowle granted to him for particular reasons; as, to bring waste land into use.

200. Although it is natural to suppose that encroachments had been pretty general, yet considering the decrease of population, and the privation which the country has suffered of other advantages,

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particularly in the article of manure, which affect the abundance of the crops, I made no reduction below 45 per cent.: but if I found the cstomary share less, I allowed it to remain so; for it was fair to presume that the inhabitants thought it sufficient.—It is accordingly, chiefly in those villages which are watered by channels from rivers, and from natural springs, which run more or less, and consequently the cultivation is carried on all the year round, that it varies from 40 to 45, but for the most part, stands at 40.—Below this, it is not found in ten villages throughout the Jaghire, and those mostly in the Ponnary district.

201. These are the general directions which regulate the shares; but a variety of peculiarities may be imagined, which affect particular situations, and cannot be detailed; unless therefore I should be thought not to have carried my researches to the depth that they will admit; and that the matter should still appear to rest upon insufficient proof, a more minute detail will not be required, since every thing material resulting from this principle, is clearly shown by the terms of the last lease.

202. What I have already noticed, must be always remembered; that besides the portion of the produce which the inhabitants divide with government, their fees of every description are inviolably preserved to them; for without these, I am persuaded that nine-tenths of the produce would not suppress complaint, for the reasons which I have already given, that they are the tests of propriety; and however complicated they may be, still they are perfectly understood by each inhabitant, and on the receipt of them, his idea of right and justice depends.

203. They form a part of that system with which he is familiar; and however they may [720] seem bewildered in inconsistency and confusion, yet, referring to rules and principles with which he is acquainted, he is inspired with confidence, and litigation is obviated.—In a country where the law, in most cases, is determined by the evidence of custom, either as it is practised or preserved in the memory of the natives, the violation of the most trivial usage should be avoided; and however desirable simplicity may be, certainty is of much more importance.—To alter a system to which they have been enured, in all likelihood through a series of several generations, is attended with danger; for, to give it effect and durability, their habits, prejudices and sentiments must be changed; and by far the greater probability is, that in attempting this, diffidence, chicane, and misery, will supply the place, of confidence, honesty and contentment.—Innovation is always impolitic, for men cannot in an instant by any, even the strongest incentives, be reconciled to it; and until they are, both their public affections and their industry will be obstructed.

212. It is not easy to imagine a society without one or more members, who shall take the lead in the conduct of its affairs, still less is it to be expected, where, as in this country, society, united by the bonds of religion, is, by that sacred obligation, independent of the operation of nature. Each sect under the controul of its superior, each, it may have been observed, has its patriarch both in spiritual and temporal concerns, chosen by themselves, and the latter, often

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hereditary when the son or next heir has, or promises to have, those qualities which befit him for the office. As in every sect, so in every district and in every village, there are leading men who direct the rest; but that ascendency which was once gained by the reverence of character for the peace and good government of the society, I believe has been often coveted and exercised, for a very different purpose.

213. When the inhabitants saw that the whole scope of the nabob's management tended to prey upon the vitals of the country when justice was withheld; every degree of extortion practised by himself and his managers, and complaint never heard, but with a view to profit; this ascendency was often desirable to secure the conveniences of life to the possessor of it, at the expense of his neighbours, and competition became a fruitful source of revenue; as, instead of arising out of the voluntary choice of the inhabitants, it was converted into a sort of dignity conferred by the Circars servants;—the soothing influence of a bribe both procured and preserved it. Thus, it was changed into an instrument of oppression on the inferior classes, for the advantage of a few individuals. Every motive to industry was annihilated, except among the latter; and the reluctant labour of the rest, divested of their rights, and kept in a graded state of humility, fed the nabob's avarice, paid his whole train of corrupt relations and dependents, and lastly, furnished his scanty revenue, every year *diminishing*.

214. These superiors, graduating from the head man of a village to that of a district, conformably with the nabob's general system of extortion, became objects of jealousy in proportion to the extent of their influence, and were required to disgorge to him the effects of that oppression, which they had been allowed to exercise over others. However sorely, therefore, their authority might be at first felt, when relinquishing the character of elders, they assumed that of petty tyrants; it soon obtained acquiescence, for the connivance of all, it was seen, was necessary to their common advantage. Upon this principle, the inhabitants at large were easily brought to act in concert with the head men, and persuaded implicitly to entrust the care of their general interests into their hands, and to follow their directions in all things tending to the common cause. Hence the interest of the head man of a village or district, is considered inseparable from that of the village or district at large; and the invasion of one, is a signal to unite the whole. Thus then, the chain of connection was carried on,—the husbandman depended upon the superior of the village, appointed to guard its welfare, as it were, in the general council of the district,—and the superiors of the villages, upon those of the district, who carried on their machinations immediately with the servants of the Circar; and hence it is, that without any previous communication with each other, the whole population of a district are so often, upon the signal of alarm being given, seen to combine for the promotion of one object, which cannot be equally beneficial to the whole, if it is not determental to by far the major part.

215. I shall not enlarge upon the conduct of the nabob and of his managers in other respects, as already touched upon; too notorious as it is for a want of faith, and for oppression in all its relations. The

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evils which it occasioned sprung from the same root, and prevading every part of the Carnatic, it was under the mature growth of such habits as they necessarily occasioned in his subjects, that the Jaghire fell into the company's own hands; but to add to its misfortunes, not until it had been more than half depopulated, ravaged with fire and sword, and its tanks and reservoirs so long neglected, as almost to be effaced and destroyed.

342. I have mentioned before, the dependence of the interior, or fractional, upon the principal, or integral shares, and the custom that prevailed in making the late lease, of the proprietors of the latter only, appearing to enter into engagements; and although I endeavoured to obviate this, by requiring either the personal attendance of all, or that the absentees should furnish the others with written authorities, which were always produced to me, yet for particular reasons among themselves, I afterwards found my precautions were without the effect that I intended. It is indeed probable that the novelty of the thing, might occasion suspicious design, that they thought it their interest to defeat. A minute enquiry into the state of property always occasions alarm; and men are, by natural habits of jealousy and mistrust, ever averse to disclose their real worth. But if it produced this consequence in some instances, where there was a mutual reliance among themselves, in other respects, it was beneficial; because, as I signified that the rightful proprietors were on all occasions to have the preference, and held out every encouragement to them to come forward, it gave an [721] opportunity to great numbers to assert their claims to lands, of which they had been most unjustly dispossessed; and in many districts much more of my time was taken up by investigating these claims, than in renting the villages. I have had occasion to state the iniquitous uses which the dubashes made of their power over the Jaghire, in acquiring property for themselves or their dependents;—the means that they so fruitfully possessed of drowning by artifice, by money, or by influence, the complaints of those whom they wished to remove;—the precarious tenure by which property hence became held, and its constant changes from one possessor to another. The confusion introduced, and the injustice which had been maintained, is hardly to be imagined. A dubash of some description was always the origin of these complaints; and it afforded me a singular gratification to be the instrument of restoring numbers of unprotected sufferers to their rights, who without such an occasion, must still longer have been kept out of them. Hope, however, never dies in a native: the vicissitudes of the country have been too numerous to encourage despair; and although all respect of property was destroyed, yet as favour or corruption was the momentum of the grand machine, it was a chance, almost equal, that every man might at one time or other, come within its influence, and displace to-morrow, the man by whom he was displaced to day. This consideration, together with a natural attachment to his soil, the rivet, as it is emphatically called, which bound him to it, often reconciled the ejected meerassadar to the temporary use of that which he could not substantially enjoy; many indeed had withdrawn; but were always at hand, when gladdened by the hope of recovering their rights. Whatever time, therefore, was occupied in this business, was fully compensated

by the benefit that it conferred. A simple story, and short enquiry, generally proved the injustice, and occasioned redress; or if the matter of complaint was complicated, and involved a question of law, in regard to the descent of lands, an arbitration in my own presence, by men chosen either by the parties or by myself, if they desired it, speedily and equitably adjusted it.

343. In an account which I have in hand, and will if possible complete to accompany this report, the meerassee of every village is minutely detailed, and its distribution among the respective proprietors by name; but it is a subject of such intricacy as ought to have a further separate enquiry to be accurately ascertained, if indispensible towards any material object that may be in view; but it is also a subject of such delicacy, that, for my own part, I think that further enquiry would only tend, at least at present, to clog that freedom of property which should always be unrestrained, for a suspicion has already been awakened that it would be prudent to allay.

344. By an accompanying abstract account, it will appear that the whole lands of the Jaghire are divided into 17,821$\frac{1}{8}$ meerassee shares; that the number of existing rightful proprietors amount to 8,387, who hold 15994$\frac{9}{10}$ of those shares, and that the remainder, or 1,827$\frac{5}{10}$ shares, are unclaimed, but occupied by pyacarries. Of these, however, it is to be observed, that a part also belong to the meerassadars, to which, for political reasons, they chuse that their right should lay dormant; and the rest, by the consequences of the war of 1780, and the subsequent famine, are altogether without claimants. The great difficulty which I could not surmount, before leaving the Jaghire, consisted in discriminating between the two latter; for although the actual proprietors of every village, might be supposed sufficiently known to the curnums, yet as the former had secret motives for a temporary disavowal of part of their lands, and as there existed no very urgent reason why they should entirely disclaim them, I was cautious of pressing this matter, and chose that it should continue in suspense, until either those motives should die away, or a formal renunciation be required on grounds of public exigency, which cannot well be any other than an increase of population, when every man will gradually assert his right, without any other impulse than his own interest.

345. So much as every subject relative to the Jaghire, as well the eradication of abuse by all classes of inhabitants, as the restoration of their genuine rights, and substantiation of property, stood in need of revision and reform, it ought not to have been expected, that every thing should be accomplished at once. Some things must be left for further completion and gradual attainment; and the actual distribution of the lands is one of them. Considering, also, whatever may be the real character and principles of the British government; than from circumstances, the inhabitants of the Jaghire have felt but little of its disposition to do them justice, and that intriguing men have always interposed to prevent the redress of their grievances; it ought not to be wondered at, that any assurance whatsoever, the faith of which they have yet to experience, should fail to establish their confidence of future protection. There are many undoubted symptoms of a better, and, I hope, growing dependence on public faith; but it must ripen spontaneously, by conviction of the actual benefits that are derived from it,

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or if unnaturally forced, will infallibly be supplanted by suspicion. The transition between the government that they have been accustomed to, and that which it is the object to establish, and by whose principles it is intended that they shall substantially benefit, is too quick for their apprehension, and the change too great to be thought durable.

346. I think it by no means unlikely however, that this collusive concealment or disavowal of property, may in some instances, have been promoted by the new system, that the meerassadars might revert to it, in case of failure in their engagements; and that the pyacarries withhold from accepting of the unclaimed part, in order to avoid participating in the rent of their villages to which they belong. But as this conduct, can proceed only from those doubts which the novelty of the undertaking may have excited, I think that their diffidence may in a great degree be dissipated, by the adoption of judicious measures, on the formation of the next settlement. If by an equal and just assessment, they should be convinced of the advantages of the system, the lands will rise in value; the meerassadars will deem it safer to assert their full rights, than expose any part to the risk of being disputed; and the [722] pyacarries will be encouraged to obtain confirmation in that property, which by longer forbearance, they may be compelled to forego. This is a subject of considerable importance to the future success of the system, and every conciliatory measure should be adopted to promote the confidence of the inhabitants.

347. The number 8,360 meerassadars appears, however, small to enjoy so extensive a property as even they avow to belong to them, and pay so large a revenue; but it must be remembered that the heads and principal branches of families only appear as proprietors, in whose name all the members and other branches are included, who perhaps may amount to ten times that number. The law of primogeniture is unknown among the Hindoos; and property is divisible generally in equal shares among the sons, by which, if each had claimed his distinct portion, would in the coures of time, have become indivisible, or at least separately insufficient for his maintenance. In order to correct, therefore, the manifest inconvenience of their laws in this respect, the sons preserve an union and co-partnership among themselves, which continues perhaps through several generations; a part attend their inheritanc, and the rest seek other employment. Necessity pointed out this remedy, and custom has made it a disgrace not to conform; for they are particularly liable to the censure of their cast, if they separate and divide their estate. Yet inveterate animosities sometimes break out, to the gratification of which, every other sentiment and every interest must give way.

348. It would be superfluous, impracticable, and impolitic to ascertain with greater precision than has already been done, the measured extent of each share, or of each man's proportion of meerassee; because in the first place, it would strengthen those suspicions which have arisen; and in the next, it could only be done by personal survey, and the most unremitting attention, which I think hardly any one man can give, till the completion of such a work, independent of innumerable variations that would take place while it was in hand; and it would be unwise, because, not only it will be ever the most beneficial mode to let the lands of every village jointly to the inhabitants at large, both with

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a view to security and to good cultivation; but to let them separately, would tend to create divisions and dissensions, to the undoubted embarrassment of themselves, as well as of the public. No difficulty occurs in fixing the value of all the lands together of one village, but it would be nearly impossible to assign to every small allotment its portion so exactly, and with such due regard to fertility of soil and other circumstances, that some should not benefit and others suffer; yet the latter, would not receive the assistance of the former, in case of failure in their engagements.

349. At present, every village considers itself a distinct society, and its general concerns, the sole object of the inhabitants at large; a practice, surely, which redounds as much to the public good, as to theirs; each having, in some way or other, the assistance of the rest; the labours of all yield the rent; they enjoy the profit proportionate to their original interest, and the loss falls light. It consists exactly with the principles upon which the advantages are divided by a division of labour; one man goes to market, whilst the rest attend to the cultivation and harvest; each, has his particular occupation assigned to him, and insensibly labours for all; but if each, had these several duties to attend to, it is obvious that all the inhabitants must be absent together at those times that are most critical, both to them and to the state; and that many must want those abilities necessary to the performance of the various employments that would arise.

350. If a measurement of lands should be made, with a view to assign to each proprietor what belonged to him, and to confine him to the cultivation of that spot only, it would interfere with another practice, which very frequently prevails, and which I do not know can be surmounted, of each changing his lands every year. It is found in some of the richest villages, and intended, I imagine, to obviate that inequality to which a fixed distribution would be liable.

351. On the whole, I cannot but consider that any reform tending to do away the union, or, if I may be allowed the expression, the unity of the inhabitants, and to fix each exclusively to his property, will be attended with danger. Every man's right and place is well known among themselves; and the customs to which they are attached, as I have before said, are necessary to their contentment and confidence. If it should be observed that they give way to intemperance and abuse, I answer, that the superintending authority placed over the inhabitants; whilst it assures every man of the redress of his wrongs, encourages him to know his rights. If he complains, enquiry is instituted; and if he does not, it is fair to conclude he is contented, and receives justice among his associates; for it is hardly possible to conceive a man, to whom property descends, labouring under such a degree of ignorance, or so destitute of friends and relatives, that he can be egregiously imposed upon, since neither an idiot nor a lunatic can inherit landed property; still less if he succeeds to it by purchase, which argues sufficient natural understanding to know if he receives his just dues. [723]

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APPENDIX, No. 17.

LETTER FROM MADRAS GOVERNMENT TO THE BOARD OF REVENUE.

On the Appointment of a Special Commission for permanently settling the Lands; dated 9th February 1802.

EXTRACT Proceedings of the Special Commission at Fort St. George, 9th February 1802.

Diary.

To William Petrie, Esq., President, &c., Members of the Board of Revenue.

Gentlemen,

Letter from Madras Government, of 9 Feb. 1802.

PARA. 1. The right honourable the Governor in Council having deemed it to be expedient to appoint a special commission, for the purpose of fixing with all practicable dispatch the settlement of a permanent land revenue in the districts at present capable of that necessary improvement; I am directed to acquaint you, that his Lordship in Council has been pleased to nominate William Petrie, Esq. and Messrs. Thomas Cockburn and Josiah Webb, to be the commissioners for that purpose.

2. The appointment of the commission, will be confined to such proceedings as may be necessary to the permanent settlement of the districts under its immediate consideration; and will not interfere in the ordinary transaction of the business of the revenue department.

3. I am directed to assure you, that the Governor in Council has no intention of casting, by this measure, any imputation on the board of revenue; but considerable progress having been made towards the attainment of this most desirable object, his Lordship in Council is anxious that the body of information already collected, should be applied with the utmost practicable degree of expedition to the commencement of the settlement.

4. The state of the valuable and extensive provinces which have been recently annexed to the dominions of the honourable company under this presidency, will require the undivided attention of the board of revenue to the immediate improvement of those territories, and to such arrangements as may be necessary, with a view to the introduction of the permanent settlement of the land revenue, at the earliest practicable period of time.

5. The Governor in Council is therefore desirous of avoiding all further delay in the commencement of this most essential work, by directing it to the constant attention of the commission, and at the same time to provide for the efficient execution of the business of the revenue department, by relieving the board from that laborious attention which is indispensibly requisite to the progress of the settlement.

6. By these means, the Governor in Council expects to provide for the commencement of a permanent settlement of the land revenue, by the immediate application of the materials already collected; and at the same time, to avail himself of the information, experience, and

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talents (especially selected by the honourable court of directors) in directing the ordinary administration of the revenue, and in advancing the provinces recently acquired, to that state of improvement which may admit of the settlement of a permanent land-tax, at the earliest practicable period of time.

7. In the absence of Mr. Cockburn from the board of revenue, in consequence of his nomination to the commission, Mr. Oakes will discharge the duties of the senior member of that board; and as the progress of the permanent settlement will occupy a considerable portion of the attention of Mr. Cockburn, during the remaining period of that gentleman's residence in India, the Governor in Council relies on the vigilance and abilities of Mr. Oakes to sustain the duties which will devolve on him.

8. In consideration of the extraordinary labour and responsibility which by these means will be imposed on Mr. Oakes, the Governor in Council permits him to draw a salary equal to that of the senior member of the board of revenue.

9. The Governor in Council has judged it to be necessary to explain the grounds of these measures, as well as for the purpose of removing from the minds of the board of revenue any diffidence of his lordship's intention, as of expressing to you the object of his lordship's wishes and arrangements; for it will be obvious to you, that the execution of these orders, will require the most cordial co-operation on your part with the commission, and the most prompt obedience on the part of the subordinate officers under your authority, to the orders which may be issued by the commission.

10. I am therefore directed to desire that the records of the revenue department may at all times be open to the members to the commission, and that such papers as may be required, shall be immediately furnished by the secretary to the board of revenue. I am further directed to desire, that the collectors and the subordinate officers may be instructed to obey, in the first instance, all orders which may be directed to them, by the authority of the commission. The Governor in Council desires that these orders may be issued to the collectors without delay.

We are &c. (Signed) CLIVE.
J. STUART.
W. PETRIE.
M. DICK.

Fort St. George,
9th February 1802.

[724]

APPENDIX, No. 18.

INSTRUCTIONS issued to COLLECTORS under the Presidency of Fort St. George, as to permanently settling the lands; dated 15 October 1799.

EXTRACT Proceedings of the Board of Revenue at Fort St. George the 14th October 1799.

INSTRUCTIONS issued to Collectors under the Presidency of Fort St. George, in Oct. 1799.

READ the following draft of general Instructions, ordered to be prepared in Consultation the 9th September.

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1. The following is copy of the Orders of Government, under date the 4th September last.

To William Petrie, Esquire, President, and Members of the Board of Revenue;

Gentlemen,

We have received your Report on the proposed changes in the Revenue System on the coast, and shall hereafter furnish you with our Orders thereon. In the meantime, we desire that you will prepare materials for forming a permanent settlement with the zemindars, whom it is our intention to constitute proprietors of their respective estates or zemindarries, on the best information which your records and the recent enquiries of your collectors may afford.

You are already fully informed of the principles on which the permanent settlement has been established in Bengal; and we desire, generally, that you will conform to those principles, in all cases in which it may be practicable.

You will also prepare every necessary information respecting the rights of the talookdars and under-tenantry throughout the different districts; that in confirming the proprietary rights of the zemindars, we may not violate the ascertained rights of other individuals.

In the Havelly lands, in which the property in the soil is vested immediately in government, you will prepare to form small sub-divisions or estates of from 1 to 10,000 pagodas annual jumma; and you will apportion the allotment in such estates with a due computation of their actual assets; it being our intention, where it may be practicable, to dispose of or otherwise transfer the proprietary right in all such lands to native landholders.

We are, Gentlemen,
Your most obedient servants,

Fort St. George,
4th Sept. 1799.

(Signed) MORNINGTON.
CLIVE.
GEO. HARRIS.
W. PETRIE.
E. W. HALLOFIELD.

2. In order that you may be able fully to comprehend the proposed new system, as resolved upon in the foregoing letter, we shall explain to you the principles of it; which, by pointing out to you the objects in view, will better enable you to furnish the requisite information in the first instance, and ultimately to carry into effect the wishes of government.

3. They may be reduced under the following general heads; viz.

Constituting the zemindars proprietors of their respective zemindarries, as estates. Concluding with them, a permanent settlement:—their estates answerable, by sale and transfer, for any deficiency in the due discharge of the public revenue. The right of talookdars, and of all other description of inhabitants, to be secured against any infringement, by or in consequence of the confirmation of the zemindars or others in the proprietary right in the soil. Respecting persons declining to hold their estates on the jumma which shall be assessed thereon; and disqualified landholders.

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Relative to the transfer of estates, in whole or in part, from one proprietor to another, by public or private sale, gift or otherwise, and the apportioning the fixed jumma on each division respectively; regarding native revenue officers to keep the accounts of revenue, and furnish other information for the purpose of government. The disposal of the present havelly lands, the proprietary right in which is now vested in the company.

4. At present, the zemindars hold their zemindarries by a tenure so precarious as scarcely to convey the least idea of property in the soil. It has been considered an hereditary possession, but the public assessment has been fluctuating and arbitrary, and the whole zemindary liable to sequestration, in case of even a partial failure in the kists, at the pleasure of government. Several instances have occurred of this alternative having been resorted to, and the zemindars becoming pensioners; for it has rarely happened that they have been restored, owing to the accumulated arrears of public revenue remaining undischarged from the assets of the zemindary under management of the collector. At this period, several are in the predicament here described. [725]

5. This system having been found delusive to government, and at the sametime, incompatible with the general interests of the country, it has been resolved to adopt the reform introduced some years since into the Bengal provinces, by constituting the several zemindars and other landholders having individual claims to such distinction, actual proprietors of the soil or lands composing their estates, subject to such conditions as will be hereafter noted; and secured to them, under strict adherence to those conditions by regular established courts of justice;—the principles of these, will be also hereafter explained.

6. When the possession of land no longer subjects the proprietor to the disgrace he is at present liable to; and when the tenure is known to be secure, as long as the fixed public dues are regularly discharged; and that whilst they conform to the laws to be administered by the courts, there is no power in the country that can infringe their rights or property, or oppress them with impunity; there can be little doubt but land will be every where coveted, and that a considerable portion of the wealth possessed by the inhabitants, which now lies dead, or is employed in other channels, will be applied to the improvement of it.

7. In order, however, more effectually to secure this great desideratum, by giving property its chief value, by the limitation of the public demand thereon, it has been further resolved to form a settlement with each state on a principle of permanency, calculating the same upon equitable moderate terms, according to the resources of the district; combining its present state and probable improvement in the course of a short period under the system of property and security about to take place.—The jumma, or land tax which may be deemed adequate upon this principle, to be fixed in perpetuity, and declared unalterable.

8. The object of government distinct from the consideration of the public revenue, is to ascertain and protect private rights; and the limitation of the public demand upon the lands is obviously the most

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important and valuable right that can be conferred on the body of the people, who are in any respect, concerned in the cultivation of the land. The measure is likewise connected with the emancipation of this class of people from the severities and oppressions of aumils, farmers and other officers necessarily employed to collect the public dues: when they are liable to frequent and arbitrary variations, it involves the happiness of the cultivators of the soil, who cannot expect to experience moderation or encouragement from their landlords, whilst they themselves are exposed to indefinite demands.—The prosperity of the commercial part of the people, equally depends upon the adoption of it; as trade and manufactures must flourish in proportion to the quantity of raw materials produced from the lands. It will render the situation of proprietor of land honourable instead of disreputable, and land will become the best, instead of the worst of property; and what is of equal importance, it will enable us to perpetuate to the people, a government of law and security, in the room of one founded on temporary expedient, and which must be either beneficial or destructive, according to the character of the individual appointed to superintend it.

9. We are aware that the landholders and cultivators on this coast, have not been accustomed to the more regular form of government which has been gradually established in Bengal; but security of property, and the numerous advantages connected with it, are benefits, of the importance of which they must soon be fully sensible, although they may not be immediately able to comprehend the causes from which they are derived.

10. We quote for your information, the following observations of the honourable court of directors, on a permanent settlement applied to Bengal, viz. "We find it convincingly argued, that a permanent "assessment, upon the scale of the present ability of the country, must "contain in its nature, a productive principle; that the possession of "property, and the sure enjoyment of the benefits derivable from it, "will awaken and stimulate industry, promote agriculture, extend "improvement, establish credit, and augment the general wealth and "prosperity. Hence arises the best security, that no permanent "diminution can be expected to take place, at least to any considerable "amount. Occasional deficiencies may occur for a time, from the "mismanagement of particular landholders; but it cannot be supposed "that any of the lands will permanently be less productive, than at "present; and as we have every reason to believe that the jumma now "formed, is moderate in its total amount and properly distributed, the "lands themselves will, in most instances, ultimately be a sufficient "security for the proportion charged upon them, with respect to losses "from drought, inundation, and other casualties. These occur also in "the present systsm, and usually fall upon the company themselves; "but it will hereafter be different; because the advantages of proprietary right and secured profits in the landholders, will on his part, "afford means to support, and excite exertions to repair them. The "deficiencies of bad seasons, will on the whole, be more than counterbalanced, by the fruits of favourable years. There will thus be a "gradual accumulation, whilst the demands of government continue "the same; and in every step of this progressive work, property "becomes of more value; the owner of more importance; and the

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"system acquires additional strength.—Such surely appears to be the "tendency and just consequences of an equitable fixed assessment.

11. "With respect to the objections drawn from the disorder and "confusion in the collections: the uncertainty of their amount; the "variable indefinite rules by which they are levied; the exactions "and collusions thence too prevalent; the intricacies in the details "of the revenue business; and the ignorance and incapacity of "the zemindars. Lord Cornwallis charges these evils, so far as "they exist, (and we think with great justice) [726] upon the old "system, as a system defective in its principle, and carrying, through "all the gradation of the people, with multiplied ill effects, that "character of uncertain arbitrary imposition which originated at the "head. He therefore very properly contends, that reform must begin "there; and that in order to simplify and regulate the demands of the "landholders upon their tenants, the first step, is to fix the demand of "government itslf.

12. "Having thus explained our opinions on the several points "which have arisen, we conclude, by stating to you, that important and "arduous as we consider the measure of a perpetual settlement, and "irreversible as it is in its nature, we think ourselves bound, from "considerations of duty to all the interests which it concerns, to proceed "to it. No conviction is stronger upon our minds, than that instability "in the mode of administering our revenues, has had the most pre-"judicial effects upon the welfare of the provinces, upon our affairs, "and the character of our government; and of all the generated evils "of unsettled principles of administration, none has been more baneful "than frequent variation in the assessment;—it has reduced every "thing to temporary expedient, and destroyed all enlarged views of "improvement. Impolitic as such a principle must be at all times, it "is peculiarly so, with respect to a dependent country paying a large "annual tribute, and deprived of many of its ancient supports: such "a country, requires especially the aid of a produetive principle of "management; and it is with solid satisfaction that we look to the "great resources which it yet has, in its uncultivated, though excellent "lands; but these lands, must be opened;—and what have all the "attempts of nearly thirty years to this end produced?—what are we "to expect from still leaving room for the principle of fluctuation, which "has prevailed during that period, though we may profess to place "succeeding change at a remoter distance?—Long leases, with a view "to the equal gradual establishment of a permanent system, though "recommended upon the ground of safety, we must think, would still "continue, in a certain degree, the evils of the former practice. "Periodical corrections in the assessments, would be, in effect, of the "nature of a general increase, and tend to destroy the hope of a "permanent system, with the confidence and exertion it is calculated "to inspire. Had such a system been adopted twenty years ago, and "fairly followed, it is not to be doubted that the produce, manufactures "and commerce of the country, would at this time, have been in a "more flourishing state than they are; and the people, sensible of a "new order of things, of privileges, and prosperity unenjoyed before, "would have risen in their character, and felt real attachment to the "government from which those blessings are derived."

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13. The assessment on the zemindarries is to be fixed exclusive and independent of all duties, taxes, and other collections known under the general denomination of sayer, which includes that of the abkary, or tax on the sale of intoxicating liquors and drugs.

14. This assumption of the sayer, is however not meant to include the rent derivable by the proprietor, for orchards, pasture grounds, and fisheries, or for warehouses, shops, or other buildings, the same being for the use of the ground, or, in other words, ground rent; though these have been sometimes classed under the general denomination of sayer, such rents being properly the private right of the proprietor, and in no respect, a tax or duty on commodities, the exclusive right of government.

15. It is also to be fixed exclusive of the salt revenue, and independent of all existing alienated lands, whether exempt from the payment of public revenue, with or without due authority, (the village mauniams, or lands held by public and private servants in lieu of wages, excepted;) the whole of which, are to be considered annexed to the Circar lands, and declared responsible for the public revenue assessed on the zemindary.

16. All allowances of cauzees and government revenue officers, (curnums excepted,) heretofore paid by land-holders, as well as any public pensions hitherto paid through the land-holders, are to be added to the amount of jumma, and to be provided for by government, under prescribed regulations.

17. With respect to the amount of the permanent settlement to be concluded on these principles with the zemindars, you will observe that government have desired us to prepare materials for that purpose, on the best information which our records, and the recent enquiries of our collectors, may afford. In reference to the former, it has been resolved to adopt the statements of the committee of circuit, as the general standard; that is, after deducting the amount of the revenue derived from sayer or internal duties, and salt included therein, which, as already noticed, are to be resumed entirely into the hands of government, the latter, to be placed under the management of the collector, and the former, to be at their pleasure, collected, suspended, or abolished; taking two-thirds of the remaining gross collections upon a general calculation, as the average estimate of the fixed land-tax. We do not mean by this, to lay it down as a fixed principle, that each zemindarry shall be assessed according to this ratio, from the accounts of the committee of circuit, as in that case, we might proceed to form the settlement, without further delay; but it is expected that the amount of the permanent settlement will not fall short in the gross of the aggregate two-thirds of the committee's statements, after the deduction of the sayer and salt as above mentioned.

18. Some variation may be necessary, with respect to particular zeminderries, arising chiefly from local considerations: and it is on this account, that we wish to avail ourselves of any information you may be possessed of, or may be able to procure, in addition to what is already on record, since the date of the committee of circuit's reports.

19. In allusion to these reports, it will occur to you that the accounts which accompanied them, were collected under circumstances which leave no doubt of their having considerably under-rated

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the value of the districts at that period; the committee themselves admitted that the revenue officers from whom they were obtained, were the actually Circar servants under [727] the controul or influence of the zemindars or others, whose interests rendered it an object of the first consequence, to conceal the real resources of the country, and consequently to corrupt the channels through which the committee were seeking the required information. In some instances, indeed, they were obliged to take the accounts from the zemindars themselves, and in all others, there was equal reason to believe, from the above-named cause, that they were fabricated to serve the interested purpose of the principals, who naturally regarded the enquiry that was going forward with a jealous eye, and made it a common cause among all gradations of people, to depreciate their resources as much as possible. In some situations, subsequent experience of the collections has incontrovertibly established this fact; and where this has been the case, there can be no hesitation in increasing the jumma beyond the two-thirds of the committee's statement, whilst in others, particular circumstances may render it politic to demand less, though the actual value of the districts should even exceed, as we have concluded, the committee's accounts;—such as Frontier Hill zemindarries, which may be difficult for internal management, and not easy of access; but great responsibility will attach to the opinions you may give, in recommendation of any such exceptions; and it will be expected that you fully and specifically state the grounds of them; as government will not recede from the demand, according to the general standard before stated, but on the most satisfactory explanation of its expediency.

20. In the consideration of the proposed settlement, we have not been unmindful of the famine which has intervened since the committee of circuit's reports; but above seven years have elapsed since that calamity, during which, the country has been gradually recovering from its effects; and though a further lapse of time will be necessary to its complete recovery, the fact we have noticed of the districts having been considerably under-valued by the committee, and the great advantages to be derived by the proprietary land-holders under a permanent settlement, satisfy us that they will be in general fully competent to the proposed assessment. That you may be at no loss as to the general standard we have resolved upon, we shall transmit you herewith, Extract from the Committee of Circuit Accounts, including the zemindarries in your division, shewing the deductions to be made on account of salt and sayer, and the two-thirds of the remaining gross collections.

See Enclosure [A]

21. The amount of sayer and salt being deducted from the gross collections before the two-thirds, (forming the last column,) are taken, the only claim to remuneration which the zemindar could advance, would be on account of the one-third which would have been left to him, had the collection of the sayer been continued in his hands; but deducting therefrom the charges, collection, the net profit, or income, supposing it to amount to even two-tenths of the sum stated by the committee of circuit, would be so inconsiderable, that we deem it to be amply provided for in the favourable terms of the permanent settlement, adverting to the sacrifice of revenue to be made by the company,

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by abolishing the numerous internal chokies, and to all the advantages connected therewith. You will therefore understand that the settlement is to be formed on the principle of excluding the zemindars from all interference with, or participation in the collection, or disposal of the sayer, which government assumes to itself as its indefeasible right; but allowing them a deduction in their jumma of one-tenth of the net produce from the salt, as estimated by the committee of circuit.

22. It is further to be understood, that government will impose such assessment, exclusive of the permanent settlement, as they may deem equitable, on all lands at present alienated, and paying no public revenue, which may have been, or may be proved to be held, under illegal or invalid titles, and the revenues of which, is not included in the committee's accounts. Rules will be prescribed for trying, in the regular judicial courts, the validity of the titles of persons holding, or claiming a right to hold such lands, and for determining the amount of the annual assessment to be imposed thereon by government, if exceeding a certain extent, otherwise to be considered the property of the zemindar.

23. Further rules will also be enacted in regard to all lands paying no revenue to government (the titles to which may be confirmed) in case of the grants, some of which are for life only, expiring and escheating to government, when they would also be liable to additional assessment by government, forming no part of the present resources of the district on which the permanent jumma is calculated. It is to be presumed great progress has been made, in ascertaining all alienations, in consequence of the board's order dated 23rd May 1795.

24. You will hereafter be furnished with a publication respecting these lands, requiring all grants to be registered within a specific period, and in default thereof, to be thence-forward declared invalid, and resumable without enquiry, unless in very peculiar cases, wherein sufficient cause can be shown for the omission; and to prevent all future alienations, as well as for the information of the local authorities, of the number and extent of these lands, a regular register will be formed in the first instance, and hereafter kept, of all existing grants and mutations, noting progressively those which may be resumed, or otherwise cease.

25. All private lands at present appropriated by the zemindars and other land-holders to the subsistence of themselves and families, as well as all lands held by private servants and dependants, will be considered as forming part of the circar land, and therewith responsible for the public jumma.

26. All police allowances in land or money, at present appropriated for the support of this department, is to be considered exclusive of and unconnected with the permanent settlement, and resumable by government, should they take the conduct of it, into their own hands; but in that case, to be solely applicable to that purpose.—And we desire you will take the necessary measures for ascertaining the particulars of each, and report them for [728] our information, explaining fully at the same time, the establishment kept up, and the regulations under which this duty has been performed by the zemindars: this is not meant to included the fees and mauniams of village talliars or watchers.

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27. It is well known that in the Circars there are very extensive tracts of uncultivated, arable, and waste lands, forming part of every zemindarry. These are to be given up in perpetuity to the zemindars, free of any additional assessment, with such encouragement to every proprietor to improve his estate to the utmost extent of his means, as is held out by the limitation of the public demand for ever, and the institution of regular judicial courts to support him in all his just rights, whether against individuals or the officers of government, who may attempt in any respect to encroach upon them. The advantages which may be expected to result, in the course of progressive improvement, from these lands, will, or ought to put the zemindar upon that respectable footing as to enable him with the greatest readiness to discharge the public demand, to secure to himself and family every necessary comfort, and to have besides, a surplus to answer any possible emergency.

28. There may be instances of a zemindarry having so little recovered from the effects of the famine, and subsequent mismanagement, as to be unequal at first to bear the full amount of the proposed assessment. In such case, it is our wish to be fully informed on the subject; premising, however, that nothing but the most satisfactory documents will be admitted, as the grounds for any temporary abatement on this account; but should such documents be laid before us, we shall consider within what time, under the new system, it may be reasonably expected the districts will arrive at a state of improvement competent to bear the full assessment, and in the interim, require a russud, or gradual rise, until it reach the full assessment; the several progressive demands to be specified in the sunnuds conferring the proprietary right in the soil, together with the dates, so that the proprietor may be equally at a certainty as to the extent of the public demand to be ultimately made upon him, as if a permanent settlement was to be concluded, at once for a specific sum. In all such cases, we shall expect the opinion of the collector, which it will be of the most material consequence to himself as well as to the public, not to offer on light grounds, but on the most diligent enquiry and personal investigation, explaining from what sources his information is derived.

29. Having constituted the zemindars proprietors of their estates, their land becomes the security to government for the due realization of the public jumma assessed thereon: Instead, therefore, of the practice which has hitherto obtained, of dispossessing the zemindar of his whole zemindarry, and putting it under the management of the collector, in the event of any material failure in the public payments, such portion thereof as may be adequate to produce at the public sale, a sum equal to the deficiency, will be separated from the estate of the defaulting proprietor, a proportionate quota of his fixed jumma be attached thereto, and after due public notice (as well to give the said proprietor a reasonable time to avert the loss of his property by the liquidation of the arrears, as to do him justice, should he persist in withholding, it, by affording an opportunity of selling the lands to the best advantage,) it will be put up at public auction, and sold to the highest bidder, who with the land will purchase the right of property in the soil, and from thence forward be considered the legal zemindar or proprietor, paying to government the quota of

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the public land-tax transferred therewith, while the defaulting proprietor will cease from that date, to have any right or title thereto. Specific regulations will be laid down for the guidance of the public officers in all such cases; and if the zemindar or other land-holder thinks himself, in any respect aggrieved; the courts will be at all times open, to grant him redress. As the lands improve under the new system, arrears will be less frequent; at the same time, the tenure under which it is proposed the proprietors shall hold their property, will render it daily a better security for the discharge of any balance. The industrious land-holder, sensible of the advantages placed within his power, by the improvement of his estate to whatever extent beyond his fixed permanent jumma, being effectually secured to him, will never expose himself to the above consequence, while the more dissipated and careless will feel the effects of their folly, and prove a useful example to others, at the same time, that their lands being transferred to more thrifty proprietors, the prosperity of the country will increase in proportion.

30. Rules will be established to enable the proprietors and farmers of land to realize with promptness what is justly due from their under-tenants and ryots; at the same time, they will be subject to prosecution and damages for the abuse of this authority. These rules will be substituted for the undefined power now exercised by the zemindars and farmers in the collection of their rents from their ryots; and will be enforced by the regular courts.

31. Government, you will observe, have directed that every necessary information be procured respecting the rights of the talookdars and under tenantry throughout the different districts, that in confirming the proprietory rights of the zemindars, they may not violate the ascertained rights of other individuals.

32. That you may fully comprehend the rights of talookdars, as well as of certain other descriptions of inhabitants here alluded to, we transmit you herewith copy of parts of the Bengal Regulations; to which we desire your particular attention, it being of the first importance that the information you may furnish with respect to any similar descriptions of tenures on this coast, shall be well founded. You will therefore direct your enquiries accordingly, and render your report as complete as possible; accompanying it with all the documents which may be produced to you in support of any such claims, and with your remarks as to their validity, or otherwise, annexed to each.

See Enclosure [B.]

33. In the event of any talookdars or others being rendered independent of a zemindar, their talooks forming a part of his present zemindarry, a proportionate abatement will be allowed in the jumma of the latter; and if he thinks himself aggrieved, he may thereafter prosecute the holder of such talook or other land in the court, with a view to recover it. [729]

34. Distinct from these claims, are the rights and privileges of the cultivating ryots, who though they have no positive property in the soil, have a right of occupancy as long as they cultivate to the extent of their usual means, and give to the circar or proprietor, whether in money or in kind, the accustomed portion of the produce.

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35. To ensure the dues of the circar or proprietor of the estate, it has been already observed, that rules will be prescribed and administered by the judicial courts; and that the same rules will also extend protection to the ryots and under-tenants. But in order that there may be some standard of judgment between these parties, the proprietor or under-farmer will be obliged to enter into specific written agreements or pottahs with the ryots and under-tenants. The rents to be paid, by whatever rule or custom they may be regulated, to be specifically stated in the pottah, which in every possible case shall contain the exact sum to be paid. In cases where the rate only can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation, or on a survey of the crop, or when they are made payable in kind, the rate and terms of payment, and proportion of the crop to be delivered, with every condition, shall be clearly specified.

36. Every zemindar, independent talookdar, or other actual proprietor of land, will be required to prepare the form of a pottah or pottahs, conformably to the rules above prescribed, and adapted to the circumstances and usages of his estate or talook, and after obtaining the collector's approbation of it (to be signed by such officer, superscribing the form with his name and official appellation) to register a copy thereof in the adawlut of the district, and to deposit a copy also in each of the principal cutcheries in his estate or talook. Every ryot will be entitled to receive corresponding pottahs on application, and no pottahs of any other than the prescribed form, will be held valid.

37. A ryot, when his rent has been ascertained and settled, may demand a pottah from the actual proprietor of land, dependent talookdar or farmer, of whom he holds his lands, or from the person acting for him; and any refusal to deliver the pottahs, upon being proved in the court of adawlut of the district, will be punished by the court, by a fine proportioned to the expense and trouble of the ryot, in consequence of such refusal. On the other hand, it will be required of the zemindar or farmer to cause a pottah for the adjusted rent to be prepared, according to the form prescribed and tendered to the ryot, either granting the same themselves, or instructing their agents to grant them, under their special authority; and the necessary rules will be enacted to afford redress to the party acting in conformity hereto, in all cases of resistance on the part of the ryot. In all cases of farmers granting pottahs, they must of course be limited to the period of their own leases, and as estates are liable constantly to division, and partial transfer to different proprietors, some limitation of leases to be granted by proprietary landholders will also be expedient, and will probably be fixed at ten years.

38. Every proprietor of land, dependent talookdar, or farmer of land, of whatever description, and their agents of every gradation, receiving rents or revenues from dependent talookdars, under-farmers, ryots or others, are to give receipts for all sums received by them; and a receipt in full, on the complete discharge of every obligation. Any person to whom a receipt may be refused, on his establishing the same in the adawlut court of the district, will be entitled to damages from the party who received his rent or revenue and refused the receipt, equal to double the amount paid by him; and they are to adjust the instalments of the rents receivable by them from their under-renters,

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and ryots, according to the time of reaping and selling the produce, being liable to be used for damages for not conforming to this rule.

39. It is to be hoped, that in time the proprietary landholders, talookdars and farmers, and the ryots, will find it for their mutual advantage to enter into agreements in every instance for a specific sum, for a certain quantity of land, leaving it to the option of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit; and in the interim, to protect them against any new taxes, under any pretence whatever: the person discovered to have imposed them, will be liable to a very heavy penalty for the same. Indeed we wish to direct your attention to the impositions they are already subject to, which from their number and uncertainty, we apprehend to have become intricate to adjust, and a source of oppression. It would be desirable that the zemindars should revise the same in concert with the ryots, and consolidate the whole into one specific sum, by which the rents would be much simplified, and much inconvenience to both parties be thereby obviated in future.

40. In the event of any proprietor declining to engage for the permanent settlement of his lands at the jumma proposed to him, the collector will have to report the objections offered, with his opinions respecting them. The board will then order any further enquiry they may think necessary; and having finally determined on the proper assessment, the objecting proprietor will be required to engage for it, without further delay; and in the event of his refusal, which is to be given in writing, his lands are to be let in farm, or otherwise disposed of, as the board of revenue may in each instance, think most expedient.

41. Proprietors who may thus finally decline the jumma, will receive malikanah (an allowance in consideration of their proprietary right) at the rate of 10 per cent., on the net amount, for which their lands may be rented, if let in farm; or at the same rate on the net collections, if under aumananee, viz. on the net amount realized by government, after defraying the malikanah, as well as other charges, out of this allowance; however, a provision to be made for such persons belonging to the families of the proprietors, as may be entitled thereto.

42. It is not meant by this regulation, to exclude the proprietors, for ever from their estates; but on their consenting, at any subsequent period, to pay the stipulated jumma, [730] and after the expiration of any existing leases to farmers, if their lands are let in rent, or satisfactory arrangement being made between them and the latter, whose leases are guaranteed by government, it will be at their option to be restored, and to be in every respect on the same footing with other proprietary landholders.

43. The exception to the general regulation for the conclusion of the permanent settlement with the actual proprietors of the soil, include the following descriptions of persons: females (excepting those whom the Governor in Council may judge competent to the management of their estates), minors, idiots, lunatics, or others rendered incapable of managing their lands, by natural defects or infirmities of whatever nature, and persons whom the Governor in Council may deem disqualified, on account of their contumacy or notorious profligacy of character; provided however, with regard to the whole of these descriptions, that

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they are not partners in the zemindarries, independent talooks, or other estates held by them, with others of a different description; in which case, themselves or guardians will be allowed with their partners to engage for the settlement of their lands, and elect a joint manager, under certain restrictions to be provided.

44. The lands of disqualified proprietors coming within the above descriptions, are to be managed for the benefit of the proprietors by the board of revenue, under prescribed regulations, including the provision to be made for the support of the proprietors.

45. While the lands of proprietors of the foregoing description, as well those who decline the jumma proposed as those disqualified, may be under the company's management, they will be exempt from sale and transfer on account of any arrears or deficiency in the collection.

46. Besides the transfer of landed property from one proprietor to another, by the sales on account of arrears of the public jumma, as before explained, the decrees of the courts of adawlut in questions of property between the proprietary landholders and individuals, when given against the former, may also attach a part of the estate, proportionate to the demand, and sell it at public auction, for the benefit of the complainant, to the entire exclusion of the original proprietor, but subject to its due proportion of the fixed jumma.

47. Estates will be further subject to division, by the privilege which will be allowed to all actual proprietors of land to transfer to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights in the whole, or any portion of their respective estates, without applying to government for its sanction to such transfer; and all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasion of the parties to each transaction, may render the validity of it determinable by the former or the latter code), provided they be not repugnant to any existing regulation.

48. Proprietors of a joint, undivided estate, who may be desirous of dividing it into two or more separate estates, will be at liberty to do so, on application to the collector; or any individual may, by the same mode, have his share separated from the rest.

49. Rules will be prescribed for apportioning and adjusting the fixed jumma, in all the cases above described and the jumma so adjusted, will be declared fixed for ever; and in order to enable the officers of government to carry these rules into complete effect, and for affording government the means of discovering every deviation from them, a register will be kept of all estates paying revenue to the company, the annual revenue charged upon each of them, the names of the proprietors, and also of the transfer of estates, or of the portions of estates, of the allotment of public revenue upon such portions, and of the union of any estates which may have originally formed parts of the same zemindarry, talook, or other property; and that every such union and all such transfers, divisions, and allotments of the public revenue, may be traceable with facility at any future period. It being also requisite for financial purposes, and for the information of the courts of

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judicature, from or to whose jurisdiction any districts or lands may be transferred or annexed, that there should be a record of the transfer of all districts or lands from the jurisdiction of one division to another; complete quinquennial registers will be formed from the register of intermediate mutations in landed property, forms for which will be prescribed.

50. Whilst the revenue was liable to frequent variation, it was absolutely necessary that the ruling authority should have officers on the spot, to keep accounts of the produce, and to furnish information to the persons occasionally appointed to collect the revenues. The same necessity, under the circumstances of a fixed revenue, a regular code of regulation embracing and defining every matter in any respect concerning the rights or property of the people and courts of judicature, for the administration of them, will not exist; an accurate register of the lands, and of the jumma assessed on them, will be sufficient for the collection of the revenue and all financial operations. As to general or local customs, which have had the force of law, they will be included in the code; and with regard to the usages of particular places or districts, the testimony of creditable inhabitants appears far better evidence of them, than the information of an individual, liable to be uninformed, or ignorant, or influenced by corrupt or other motives.

51. Under these circumstances, it is resolved to abolish all the revenue offices of the description above alluded to, except the village curnums or putwarries, to be on the same footing in every respect as those of Bengal; and the proprietary landholders to be in like manner, responsible with regard to them. The accompanying copy of the Bengal Regulations relating to them, will fully explain their duties, as well as the obligations on the part of the landholders.

See Enclosure [C.]

52. That we may have complete information of all the curnums at present in employ, we desire to be furnished with a register of all those in your division, showing the village or villages to which they respectively belong, and the allowances made them, whether in [731] money, land, or fees, distinguishing and showing the amount of each; also the extent of land; and you will at the same time, point out where, in your opinion, any officer of this description may be wanting, or if in any instance there should be more than may be necessary.

53. Though it is the resolution of government to abolish all other revenue officers intermediate of the collector and curnum, it is their intention to have due consideration for the present holders, who with their families have depended on their stations for subsistence. With this view, they mean to constitute them the proprietors of the lands now held by them, subject to a fixed adequate assessment. You will therefore prepare and lay before the board, an accurate statement of all such lands, showing the extent thereof, and distinguishing the nunja, punja, arable and waste lands, and the annual gross produce for the last five years: this information to be arranged opposite to the name and official designation of each of the parties respectively, and an explanation to be annexed thereto in a column for remarks of the nature of his office, and of the length of the time he has held it, as well as of his age and general character and conduct therein. Their original

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sunnuds of office to be transmitted with your report, you giving them a receipt for the same, and an attested copy.

54. A proclamation will be hereafter made on similar principles to that noted in the margin, and which is copy of the one published in Bengal, upon the annunciation of the permanency of the settlement, declaring those the conditions under which it was made, and other matters connected therewith, particularly the principles on which the fixed jumma is to be apportioned, in the event of the division of any estate from whatever cause. Without such a public pledge and explanation, the terms on which the lands are to be held would be uncertain, and consequently the inducements to improvement, considerably lessened.

See Enclosure [D.]

55. A Regulation will likewise be framed, containing all the general rules and principles of the settlements to be concluded; and which will be the standard for determining the rights of those with whom the settlement may be made, and also all disputes between the landholders, farmers, and ryots.

56. There will of course be many subsidiary regulations, which it is unnecessary to mention particularly, at this time. In the present stage of the matter, we only aim to give you a general idea of the principles of the permanent settlement, and of the objects intended by it, trusting that you will furnish your report on the zemindarries, with all practicable expedition.

57. The arguments which have been advanced in support of the good policy of constituting the zemindars actual proprietors of their estates, and of concluding with them a permanent settlement of jumma, will equally apply with respect to the lands now denominated havelly, inasmuch as that vesting the property in the soil in the natives, and limiting the public demand thereon to an ascertained permanent jumma, will tend more to the general prosperity of the country and happiness of the people, than any mode of management hitherto adopted, being the substitution of a system, which is calculated to call forth all the energy and resources of the country, by making it the interest of the native inhabitants to carry cultivation and every other improvement to the utmost extent of their means, for the uncertainty, and consequent discouragement attendant upon constant fluctuation in the public assessments, and no uniform plan of internal administration, but all resting on temporary expedient.

58. Under this consideration, government has come to the resolution of transferring to native landholders, in all practicable cases, the property which they now hold in the havelly lands; and with this view, it is their intention to parcel it out into lots competent to bear a fixed annual jumma of from 1 to 10,000 pagodas each, and to put them up to public sale, exclusive of the salt and sayer revenue, which include the abkary, or tax on the sale of intoxicating liquors and drugs, which are to be retained in the hands of government, as already explained with respect to the zemindarries: varying the lots between the above two sums, will enable a greater number of bidders to come forward adapted to the circumstances of all classes of inhabitants, above the cultivating ryots; for where one is not competent, it is most probable, such is the

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desire to possess landed property, that one or more will join to make the purchase; at the same time, we are rather inclined to lean to estates above than below an annual jumma of 5,000 pagodas, as being more likely to give better security for a permanent revenue; as tending more to encourage extensive improvement, and enabling the proprietor to make up deficiencies, in some, from advantages derived in villages, more favourably situated.

59. In forming the lots, you will of course pay attention to local circumstances, such as including all villages watered from one tank in one estate; each estate to be compact, not formed of dispersed villages, as mootahs or pergunnahs sometimes are in this country. It is the wish of government to leave the construction and care of the tank and water-courses entirely to the proprietors, who will however, to encourage improvement, be assisted with loans from the treasury, repayable with interest at 12 per cent. on security of their estates, and under prescribed regulations for ensuring the objects for which such advances are made.—Where works may be of great general importance to the country, or too extensive to be intrusted to the charge of individual proprietors, or where there may in your opinion be other causes which would make it advisable for government to reserve the care and repair of them, you will state your reasons at large, at the same time, apportioning the jumma so, as to indemnify the company, as far as may be practicable, for the charge to be thereby incurred.

60. The conditions of the purchase will be the same as those prescribed to the zemindars [732] becoming proprietors of their estates, and the purchasers will be to all intents and purposes on the same footing, as well in regard to their under-tenants and ryots, as to all other regulations which will be contained in the general code; having equally in view the protection of all descriptions of inhabitants, proprietary land-holders, and those residing under them, in their just rights and privileges, and the due enforcement of the legal demands of the company, founded on the principles of the permanent settlement.

61. One of the conditions above alluded to, and the principal security of government for the due realization of public revenue, is the lands being held answerable, by sale and transfer, under specific rules, for any deficiency thereof. This, as regards the interests of the company, is an object of the first importance in the new system; it will thereifore be obvious to you, that in order to render this security efficient, the most diligent attention must be given to apportioning the allotment of public revenue on the several quotas or divisions, with a due computation of their actual assets.

62. In pointing out this duty to you, we shall not attempt to prescribe any particular line of conduct by which you are to accomplish it; for as the responsibility for the accuracy of your report, will attach entirely to yourself; and as time will evince the degree of attetnion you may have given to the subject, by showing the adequacy, or otherwise, of each estate, to the jumma fixed thereon; we wish to leave you at full liberty to adopt any mode of enquiry or investigation that may appear to yourself most likely to obtain the required information, only explaining the same fully to us, and forwarding any authentic documents you may procure, when you transmit your report.

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This 63d paragraph not being applicable to the collectors of the Jaghire, Salem, and Kistnagherry, the following paragraphs were inserted in the general instructions to them:

To Mr. *Hodgson.*

In proposing the assessment on the several lots, you will no doubt avail yourself of the information to be derived from the able reports of your predecessor, and the complete revenue accounts of the produce kept for the last six years, compared with the value of the villages, when delivered over by his highness the nabob to the company. Under the permanent arrangement now resolved upon, the advantages will be so much extended, that there can be little doubt the resources of the estates will soon far exceed the present or any former state of the country. It is not however the wish of government to exceed a moderate equitable jumma.

To Captain *Macleod.*

To Captain *Graham.*

Of the Baramhal, or other districts in your division, which lately composed part of Colonel Read's charge, you possess the fullest information, and can have no difficulty in forming the division, and proposing the assessments to be paid thereon. In regard to those recently placed under your management, we can only hope you will exert yourself to obtain it, with as little delay as possible.

To Mr. *Hurdis*, Collector at Dindigul.

63. The information derived since your residence in the Dindigul district, as well as from the survey carrying on under your direction, will we trust furnish sufficient data for you to proceed upon, in forming the divisions and proposing the assessment to be fixed thereon; as we cannot consider the average of collections since our possession of the district, a criterion for a permanent settlement on the principles proposed. In some situations, they may have been excessive, though we apprehend this has been rarely the case (we speak of the collections brought to the public account) and in general, we conceive they have been short of the actual resources, had they been all properly applied; but under the permanent arrangement now resolved upon, the advantages will be so much greater, and the cultivation be in consequence so much extended, that there can be little doubt of the resources of the estates in a very few years far exceeding the present or any former

63. The collections hitherto made, say for a period of 13 years, will furnish data for your further enquiry; but we cannot consider them as the criterion for a permanent settlement on the principles proposed; in some situations, they may have been excessive, though we apprehend this has been rarely the case (we speak of the collections brought to the public account), and in general, we conceive they have been short of the actual resources, had they been all properly applied; but under the permanent arrangement now resolved upon, the advantages will be so much greater, and the cultivation be in consequence so much extended, that there can be little doubt of the resources of the estates far exceeding the present or any former state of the country. It is not however the wish of government to exceed a moderate equitable jumma; and with a view to aid your enquiries and judgment, we transmit the estimated valuation of the havellies in your division, by the committee of circuit.

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state of the country. It is not however the wish of government to exceed a moderate equitable jumma. In regard to the conquered countries, recently placed under your authority, we rely on your exertions to procure, with as little delay as possible, the ioformation necessary to enable government to proceed to a permanent settlement thereof.

64. Some of the lots will of course contain a larger extent of uncultivated, arable, and waste lands than others; while some may possess peculiar advantages, from local causes favourable to cultivation, and the disposal of the produce, such as having a plentiful supply of water, and being near to the sea-coast or large towns:—all these and other circumstances affecting the value of a lot you may apportion for sale, must be ascertained and duly estimated, in fixing the assessment.

65. It is very probable that in some instances, the improveable nature of the lands, or other favourable circumstances of future avail, may make it advisable not to demand the permanent jumma, which may be proportionate to its computed value when in an improved state, until [733] a future date; but nevertheless, that it may derive all the benefit of permanency in the assessment, we think, where this is the case, it would be advisable to fix a reduced jumma at the commencement, and gradually to rise to the full assessment the progressive increase, and the periods thereof to be all specified in the bill of sale, that the purchaser may know the bounds of the demand to be made upon *him* in perpetuity.

66. Again, in other instances where villages may be fully cultivated, and little room for improvement left, it may be necessary to grant some abatement, and perhaps to assess comparatively at a reduced rate in perpetuity certain villages in the vicinity of hills in jungles, from which depredations have been often committed; and though it is to be expected these will in a great measure be checked, as the country becomes better regulated under the change of system, we apprehend they may never be so entirely subdued, as not to operate on the fears of the inhabitants, and to keep such villages thinly populated.

67. Reflecting on the very serious responsibility which attaches to you in the execution of this highly important duty, involving on one hand, permanent interests of your honourable employers, and on the other, the most critical consequences as affecting the future prosperity of the country and welfare of its inhabitants; we trust that every exertion will be called forth on your part, to do justice to all parties; and we strongly recommend to you to give your personal attention in carrying on the necessary enquiries and investigations, that you may possess yourself of local information of the havelly lands under your charge, of the actual situation of each village, and the lands dependent thereon, with all their advantages and disadvantages; so that when you make your report, you may be enabled to speak with that confidence which can never be derived from the mere communications of native agents, upon whose information, in such a case as the present, we should be reluctant to place much reliance. Indeed we cannot too strongly caution you against dependence on information coming through this channel; so much is it their interest to mislead you, either in concert with others or for their individual benefit, perhaps in the hope of making collusive purchases when the lands shall be offered for

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sale. This is not of course meant to preclude you from the assistance of native agents, as we are aware of the necessity of employing them, but to guard you against their impositions, and to impress you with the necessity of satisfying yourself personally, of every point of information.

68. It is not intended that the actual measurement of lands shall be resorted to except in very particular cases; and these, must be reported to us with your reasons, for our previous sanction. It not being the wish of government, as before observed, to demand more than a moderate equitable jumma, it is hoped that this may be generally ascertained with a due regard to the assets present and to come of each lot, without the necessity of incurring the expense and delay of measurement.

69. That we may be making a gradual progress in the settlement and disposal of the lands in question, you will forward your report on each pergunnah as you complete the allotment and proposed assessment, with copy of all your proceedings and investigations relative thereto, that we may submit them to government; if approved, the extent of the estates, and the jumma assessed, will be advertised for sale, under the prescribed conditions, and sealed proposals invited for the purpose.

70. It is proposed to appoint judges throughout the company's districts on this coast, vesting in them the entire judicial authority within their respective jurisdictions. Provincial courts of appeal and circuit will also be instituted, at the most convenient situations relative to the zillah or district courts, to which an appeal will lie from the letter; and the Governor and Council at the presidency, in their executive judicial capacity, will compose the sudder, or supreme civil and criminal courts, to whom a further appeal will lie from the provincial courts; and ultimately, in civil suits, an appeal lies to the king in council, certain limitations and rules being in all these cases, provided to be contained in a general Code of Regulations.

71. Each judge will be also constituted the magistrate of the same jurisdiction, and in that capacity take cognizance of all criminal cases; and the court of circuit above alluded to will at prescribed periods, make the circuit of the stations within their respective jurisdictions, for the purpose of general jail deliveries. For the conduct of this department also, the necessary rules will be provided in the general Code of Regulations.

72. It is sufficient at this time to have explained generally the constitution of these courts, referring to the future, for the detail. The regulations or laws to be comprized in our general code, are meant to extend to all probable occurrences founded on the laws and usage of the country, with certain modifications; and may be altered, rescinded, or added to, as experience shall point out to be necessary, thereby preserving all that will tend to the permanent good of the country, and gradually working out and remedying all defects.

73. Every provision will be made, as far as our political situation will allow, that all regulations shall be formed upon principles of justice, and with a due regard to local circumstances; and the faithful administration thereof will be best secured, by its forming the sole duty of judges, liberally rewarded, and bound under a most solemn oath, to a

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strict observance of them, and to dispense them impartially; being at the same time, liable to prosecution, if charged with having been guilty of corruption in the execution of their offices.

74. The judicial power of government delegated to these courts, making them competent to take cognizance of all civil and criminal matters whetever, will render it, together with its officers employed in all financial and commercial concerns of the company, amenable to the courts for all acts done in their official capacity, in opposition to the existing regulations, to be decided in the same manner, as suits between individuals.

75. Where your own credit and responsibility are so deeply involved, we need not further press upon your mind the very great importance of the objects herein pointed out, whether [734] as they relate to the permanent prosperity and happiness of the people, or the honour and interests of the English government on this coast. Where so much depends upon intelligent activity, we can only express an earnest hope, that your most strenuous endeavours will be exerted to fulfil the wishes and expectations of government, as conveyed in these instructions; and that your first consideration will be how to overcome any difficulties that may present themselves in the progress of your labours. We at the same time, feel it an indispensible duty to communicate, for your information, a recent order from the Governor General in Council, alluding to the introduction of the system in view.

76. "The conduct of the collector on this occasion, forcibly "evinces the impossibility of introducing a permanent system, either "of revenue or judicature, unless the collectors shall be disposed to a "zealous and cordial discharge of their duty; but as the public "prosperity and welfare absolutely require the introduction of that "system without delay, we are determined to guard against the failure "of it, by the removal of those collectors who shall be found either "incapable or unwilling to execute our orders through your board; "instead, therefore, of allowing much valuable time to be sacrificed in "the consideration of indolent or negligent excuses, we enjoin you to "point out, without hesitation, the instances in which it may become "necessary to apply this effectual remedy."

Fort St. George, 15 Oct. 1799,

We are, Sir, your obedient servants,
(Signed) *William Petrie*, &c. Members.

A. D. 1793, REGULATION VIII.

V. First, The talookdars to be considered the actual proprietors of the lands composing their talooks, are the following:

Second, Talookdars who purchased their lands by private or at public sale, or obtained them by gift from the zemindar, or other actual proprietor of land to whom they now pay the revenue assessed upon their talooks, or from his ancestors, subject to the payment of the established dues of government; and who received deeds of sale, or gift of such land from the zemindar, or sunnuds from the Khalsa, making over to them his proprietary rights therein.

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Third, Talookdars whose talooks were formed before the zemindar, or other actual proprietor of land to whom they now pay their revenue, or his ancestors, succeeded to the zemindarry.

Fourth, Talookdars, the lands comprized in whose talooks were never the property of the zemindar, or other actual proprietor of the soil to whom they now pay their revenue, or his ancestors.

Fifth, Talookdars who have succeeded to talooks of the nature of those described in the preceding clauses, by right of purchase, gift, or inheritance from the former proprietors of such talooks.

VI. The proprietors of talooks, however, who now pay the public revenue assessed upon their lands through a zemindar, or other actual proprietor of land, and whose title deeds contain a clause stipulating that their revenue is to be paid through him, shall continue to pay their revenue through such zemindar or other actual proprietor of land, as heretofore.

VII. Talookdars whose talooks are held under writings or sunnuds from zemindars, or other actual proprietors of lands, which do not expressly transfer the property in the soil, but only entitle the talookdar's possession, so long as he continues to discharge the rent, or perform the conditions stipulated therein, are considered as leaseholders only, not actual proprietors of the soil, and consequently are not entitled to be rendered independent of the zemindar, or other actual proprietor of land, from whom they derive their tenures, provided they now pay the rent assessed upon their talooks to him.

VIII. Talookdars also whose tenure is denominated jungleboory, and is of the following description, are not considered entitled to separation from the proprietors of whom they hold. The pottahs granted to these talookdars, in consideration of the grantee clearing away the jungle, and bringing the land into a productive state, give it to him and his heirs in perpetuity, with the right of disposing of it either by sale or gift, exempting him from payment of revenue for a certain term, and at the expiration of it, subjecting him to a specific assul jumma, with all increases, abwabs, and mhatoots imposed on the pergunnah generally, but this for such part of the land only as the grantee brings into a state of cultivation; and the grantee is further subject to the payment of a certain specified portion of all complimentary presents and fees which he may receive from his under-tenants, exclusive of the fixed revenue. The pottah specifies the boundaries of the land granted, but not the quantity of it, until it is brought into cultivation.

IX. The rules in Section V. respecting talooks, have also been extended to ayma lands liable to the payment of a fixed quit revenue, denominated Malguzarry aymas; and agreeably to the distinctions laid down in that Section, it has been ordered that such Malguzarry ayma tenures as are held under grants of the Mahomedan government, previous to the company's accession to the Dewanny, or which have been since granted by proprietors of estates for a consideration received by them, are to be separated from the proprietors to whom their revenue is now paid, as coming within the spirit of the rules for the separation of talookdars, who are proprietors of the lands composing their talooks. But Malguzarry ayma tenures which may appear to have

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been bonâ fide granted for the purpose of bringing waste lands into cultivation, shall continue included in the estates to which they are now annexed, as coming within the rules in Section VIII. respecting jungle-boory talooks. [735]

X. The rules contained in the following Section have been prescribed for the guidance of the collectors in carrying into execution the rules relative to the separation of talookdars, who are the actual proprietors of the lands composing their talooks, and are declared entitled to separation.

XI. Every talookdar being considered as the rightful possessor of his talook, until a better title is established against him by due course of law; the point to be ascertained by the collectors, in carrying the above-mentioned orders into effect, is not, whether the holders of the several talooks under their authority, are the lawful possessors of the talooks held by them, but whether the nature of their tenure is such as to entitle them to separation under the rules contained in Sections V. and IX.; to ascertain which, they are to call upon the talookdars to produce their title deeds; and after having examined them, are to separate from the jurisdiction of the zemindars, or other actual proprietors of estates, those who may appear to them to be actual proprietors of the lands composing their talooks, as described in those Sections; continuing the remainder under the zemindars, or other actual proprietors, as heretofore. If a talookdar should have no title deeds to produce, the collector is to make a summary enquiry into his right to separation; and after attending to such proofs and documents as may be produced by the talookdar in support of his title to separation, and by the zemindar or other actual proprietor, in objection thereto, is to decide, according to the best of his judgment, whether such talookdar be entitled to separation or not, and conclude the settlement accordingly.

XII. The collectors are to acquaint the talookdars, whom they may adjudge not to be actual proprietors of the lands composing their talooks, and consequently continue under the zemindars or other actual proprietors, as heretofore, that if dissatisfied with their decision, they are at liberty to sue such zemindars or actual proprietors of land in the court of Dewanny adawlut of the zillah, for the right of property in their talooks; and that in the event of their establishing such right, they will be separated from such zemindars, or other actual proprietors, and allowed to pay the revenue assessed upon their talooks, to the public treasury. They are also to acquaint the zemindars, or other actual proprietors, from whose estates talooks may be separated, and who may be dissatisfied with such separation, on the grounds of the holders of such talooks not being the actual proprietors of them, and consequently not entitled to separation under Sections V. and IX., that they are at liberty to sue such talookdars in the court of Dewanny adawlut, for the right of property in their talooks; and that in the event of their establishing such right, the talooks will be replaced under them, as heretofore. The right of property in every talook, in cases where it may be disputed, will thus be tried and decided upon according to law in the court of Dewenny adawlut of the zillah; and either party dissatisfied with the decision of the judge, will have an appeal therefrom to the provincial court of appeal, and from the decision of that

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court to the sudder Dewanny adawlut, in cases that may be appealable to the last-mentioned court.

XIII. Talookdars ordered to be separated, are not to be permitted to pay the revenue assessed upon their lands through the zemindars, or other actual proprietors of estates, as heretofore

XIV. Talookdars who, in consequence of the rules in Sections V. and IX., may be separated from the zemindars, or other actual proprietors of estates, through whom they heretofore paid their revenues, are to pay their revenue in future, immediately into the collector's treasury; except in districts where, from the number of talooks, or other cause, this mode would be attended with considerable inconvenience; in which case, tehseldars or native collectors are to be appointed to receive the revenue of the talooks in such districts.

XV. Zemindars or other actual proprietors of land, from whose zemindarries or estates, talooks may be separated, shall not be appointed tehseldars to receive the revenue of the talooks so separated; but the office of tehseldar shall in every instance be given to some other person of character and responsibility, and the whole expense of it, is to be defrayed by government.

XVI. Mocurrey leases to persons not the actual proprietors of the lands included in such leases, if granted or confirmed by the supreme government, or obtained previous to the company's accession to the Dewanny, are to be continued in force during the lives of the lessees, subject to an abatement of the fixed jumma for the authorized sayer resumed or abolished; but on their death, the settlement is to be made with the actual proprietor of the soil, agreeable to this Regulation.

XVII. Mocurrey grants to the actual proprietors of the soil, made or confirmed by the supreme government, are also to be continued in force, subject in like manner to an abatement of the fixed jumma on account of the resumption or abolition of the authorized sayer. The rules contained in this Section, and Section XVI. are to be considered subject to the future confirmation or revocation of the honourable court of directors.

XVIII. Mocurreydars holding lands of which they are not to be the actual proprietors, and whose mocurrery grants have been obtained since the company's accession to the Dewanny, and never received the sanction of the supreme government, are to be dispossessed; and the settlement is to be made with the actual proprietors of the soil, under this Regulation. In cases, however, where such mocurreydars have been in possession of their mocurries for a term exceeding twelve years, they are to receive during their lives (subject to the pleasure of the honourable court of directors) the difference between the jumma [736] at which they held the lands, and that which may now be agreed to by the actual proprietors, added to the real produce of the authorized sayer resumed or abolished.

XIX. Istemrardars, however, who have not got possession of their lands to the exclusion or without the consent of the actual proprietors, as the mocurreydars mentioned in Section XVIII, are supposed to have done, but hold them of the proprietors on pottah or lease, to be considered as a species of pottah talookdars, and the settlement is to be made with them as hereafter specified.

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LXII. First, The annual revenue to be paid to government from the estates of the proprietors of land with whom a settlement has been or may be concluded, having been declared fixed for ever, and courts of justice having been established with powers to protect them against all demands exceeding that fixed revenue, whether made by the officers of government or other persons, or by the authority of government itself, and on the other hand the grounds on which deductions and abatements were heretofore occasionally obtained by proprietors of estates when their jumma was liable to frequent variation, no longer existing, neither their rights nor the value of their property can be affected in future by the real produce of their estates being known. The rules therefore, hereafter prescribed, regarding *putwarries*, which are framed solely to facilitate the decision of suits in the courts of judicature between proprietors and farmers of lands, and persons paying rent or revenue to them, and to guard against any diminution of the fixed revenue of government, or injustice to individuals, by enabling the collectors to procure the necessary information and accounts for allotting the public jumma upon estates that may be divided agreeably to the principles prescribed in Regulation I., 1793, can be objected to by those proprietors only who may have it in contemplation, in the event of the division or transfer of a portion of their estates, to deprive government of a part of the fixed revenue, or defraud some of the partners in their estates, by obtaining a disproportionate allotment of the public assessment on the several shares, or to oppress the persons paying rent or revenues to them with impunity, by withholding from the courts of justice the documents necessary to enable them to afford redress to the complainants. It being essential to the security of the public revenue, as well as of private rights and property, and at the same time, consistent with the ancient usages of the country, and the declarations in the Proclamation announcing the public assessment on the lands fixed for ever, that government should have the means of counteracting such unjustifiable views; the following rules have been adopted:—

Second, Every proprietor of land who may not have established a putwarry in each village in his or her estate, to keep the accounts of the ryots, as required by the original rules for the decennial settlement of the three provinces, shall immediately appoint a putwarry in each village for that purpose. All proprietors of estates are to deposit in the Dewanny adawlut of the zillah, the collectors cutcherry, and the principal cutcherry in each mehaul or pergunnah, a list of the putwarries in their respective estates, and the names of the villages, the accounts of which they may be severally appointed to keep. The proprietors are to notify every three months to the court and the collector, all vacancies that may occur, and the name of the persons whom they may appoint to fill them. The board of revenue are empowered to authorize any proprietor to reduce the number of putwarries, in such proportion as they may think proper, in cases in which it may appear to them unnecessary to entertain a separate putwarry for each village.

Third, The putwarries in every estate are to produce all accounts relating to the lands, produce, collections, and charges of the village or villages, the accounts of which may be kept by them respectively, and to furnish every information and explanation that may be required regarding them, whenever they may be required by any court of justice to adjust any suit that may be depending before the court, between the proprietor or farmer of the estate and the ryots, or any persons paying rent or revenue to them, or any other suit.

Fourth, The putwarries in each estate shall also produce the accounts specified in the preceding clause, and furnish every explanation and information that may be required respecting them for the allotment of the public revenue, agreeably to the principles laid down in Regulation I. 1793, in the event of the whole or any portion of the estates being directed to be disposed

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of at public sale, or being transferred by any private act of the proprietor or proprietors, or of the estate being ordered to be divided pursuant to a decree of a court of judicature, or where it may be a joint estate, in consequence of the request of one or more of the proprietors. But no collector is to require a putwarry to attend him, and produce his accounts, but for the purposes above mentioned, or in any other cases in which they may be expressly empowered to require them by any regulation printed and published in the manner directed in Regulation XLI. 1793. If any collector shall require the putwarry of any village or villages to attend him, and produce the village accounts for purposes or in cases in which he may not be authorized to inspect them, the court of Dewanny adawlut, upon the circumstances being represented to it by the proprietor of the estate, is empowered to make an order to prohibit the collector requiring the accounts, and in the event of his repeating the requisition, to adjudge him to pay a fine to the proprietor of the estate, of such sum as to the court may appear proper, and to levy the fine in the mode in which the courts are empowered to levy fines from the collectors in the suits described in Section XXXIII. Regulation XVI. 1793.

Fifth, When a collector shall require the attendance of a putwarry for the examination of his accounts, either before him or any officer whom he may depute for the purpose, he is to serve such putwarry with a written notice under his official signature and the seal of the zillah, to attend with the accounts required, which are to be particularized in the notice. [737] If he shall omit to attend with the accounts by the limited time, and shall not show good cause to the collector for the omission, the collector is authorized to represent the circumstances through the vakeel of government to the court of Dewanny adawlut of the zillah, the judge of which, provided there shall appear to him sufficient cause for so doing, may order such putwarry to be committed to close custody, until he produces the accounts. The courts are to observe the same process with putwarries who may omit to attend with their accounts when required, for the adjustment of any matter or dispute depending before the courts.

Sixth, Putwarries shall be required to swear to the truth of the accounts they may produce, when deemed necessary; and in the event of the collector having occasion to proceed in person, or to depute an officer to examine any village accounts on the spot, the judge, upon application being made to him for that purpose by the collector, through the vakeel of government, may grant to him or to such officer, a commission to swear the several putwarries whose accounts are to be inspected, inserting in the commission, the name of each putwarry to be sworn. If the collector shall have occasion to examine the accounts of a putwarry at the station at which the court may be established, he is to cause him to be sworn before the court, if he shall judge it necessary to require him to make oath to the truth of his accounts.

Seventh, If a putwarry who shall have sworn to the truth of any account that he may have been required to produce before a court of justice, for the purpose of deciding any matter before the court, and the accounts shall afterwards be found to have beeen fabricated or altered, or not to be the true accounts, the judge of the court is empowered to commit him to be tried for perjury before the court of circuit.

Eighth, If a putwarry shall have been sworn before a judge, or before a collector, or the officer of a collector, to any accounts that he may have been required to produce before the collector or his officer, in a case in which the collector may have been empowered to require him to produce such accounts, and the accounts shall afterwards appear to have been fabricated or altered, or not to be the true accounts, the collector is empowered to employ the vakeel of government to prosecute such putwarry for perjury, in the cases specified in this and the preceding clause. If it shall be proved to the satisfaction of the

court, that the accounts were fabricated, altered, and exchanged by the orders, or with the knowledge or connivance of the proprietor or farmer of the estate, the court shall impose such fine upon the proprietor or farmer so offending, as may appear to it proper, upon a consideration of the case, and the situation and circumstances of the offender.

Ninth, Upon the accounts of any village being ordered to be produced, if it shall be found that no putwarry has been appointed to keep the accounts of the ryots in conformity to the rules prescribed in clause second, the court, provided it be a case in which the requisition of the accounts may be authorized, shall fine the proprietor for the first offence, in such sum as it may judge proper, upon a consideration of his or her situation and circumstances, and the nature of the case; and for the second offence, twice the amount of the fine for the first; and for the third and every subsequent offence, double the amount of the preceding one. If the accounts shall have been required by the collector, he is to order the vakeel of government to sue the proprietor on the part of government under this section, for a breach of the rule in clause second.

Tenth, The rules contained in this section are hereby equally applicable to dependent talooks as to estates paying revenue immediately to government.

A. D. 1793, REGULATION I.

A REGULATION for enacting into a Regulation certain Articles of a Proclamation, bearing date the 22d March 1793:—Passed by the Governor General in Council on the 1st May 1793; corresponding with the 21st Bysaak 1200, Bengal era; the 6th Bysaak 1200 Fusily; the 21st Bysaak 1200 Willaity; the 6th Bysaak 1850 Sumbut; and the 19th Ramzaan 1207 Higeree.

The following Articles of the Proclamation relative to the limitation of the public demand upon the lands, addressed by the Governor General in Council to the zemindars, independent talookdars, and other actual proprietors of land paying revenue to government, in the provinces of Bengal, Behar, and Orissa, is hereby enacted into a Regulation, which is to have force and effect from the 22d March 1793, the date of the Proclamation.

II. Proclamation, Art. 1.—In the original Regulations for the decennial settlement of the public revenues of Bengal, Behar, and Orissa, passed for these provinces respectively on the 18th September 1789, the 25th November 1789, and the 10th February 1790, it was notified to the proprietors of land, with or on behalf of whom a settlement might be concluded, that the jumma assessed upon their lands under those Regulations, would be continued after the expiration of the ten years, and remain unalterable for ever, provided such continuance should meet with the approbation of the honourable Court of Directors for the affairs of the East India Company, and not otherwise.

III. Art. 2.—The Marquis Cornwallis, knight of the most noble order of the garter, Governor General in Council, now notifies to all zemindars, independent talookdars, and other actual proprietors of land paying revenue to government, in the provinces of Bengl, Behar, and Orissa, that he has been empowered by the honourable Court of Directors for the affairs of the East India Company, to declare the jumma which has been or may be assessed upon their lands, under the Regulations above mentioned, fixed for ever. [738]

IV. Art. 3.—The Governor General in Council accordingly declares to the zemindars, independent talookdars, and other actual proprietors of land, with or on behalf of whom a settlement has been concluded under the Regulations above mentioned, that at the expiration of the term of the settlement, no alteration will be made in the assessment which they have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment, for ever.

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V. Art. 4.—The lands of some zemindars, independent talookdars, and other actual proprietors of land, having been held khas, or let in farm, in consequence of their refusing to pay the assessment required of them under the Regulations above mentioned, the Governor General in council now notifies to the zemindars, independent talookdars, and other actual proprietors of land, whose lands are held khas, that they shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which has been or may be required of them, in conformity to the Regulations above mentioned, and that no alteration shall afterwards be made in that assessment; but that they and their heirs and lawful successors shall be permitted to hold their respective estates at such assessment, for ever; and he declares to the zemindars, independent talookdars, and other actual proprietors of lands, whose lands have been let in farm, that they shall not regain possession of their lands before the expiration of the period for which they have been farmed (unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor General in Council shall approve of the transfer); but that at the expiration of that period, upon their agreeing to the payment of the assessment which may be required of them, they shall be reinstated; and that no alteration shall afterwards be made in that assessment, but that they and their heirs and lawful successors shall be allowed to hold their respective estates at such assessment, for ever.

VI. Art. 5.—In the event of the proprietary right in lands that are or may become the property of government, being transferred to individuals, such individuals and their heirs and lawful successors shall be permitted to hold the lands at the assessment at which they may be transferred, for ever.

VII. Art. 6.—It is well known to the zemindars, independent talookdars, and other actual proprietors of land, as well as to the inhabitants of Bengal, Behar, and Orissa in general, that from the earliest times until the present period, the public assessment upon the lands has never been fixed; but that according to established usage and custom, the rulers of these provinces have from time to time, demanded an increase of assessment from the proprietors of land; and that for the purpose of obtaining this increase, not only frequent investigations have been made to ascertain the actual produce of their estates, but that it has been the practice to deprive them of the management of their lands, and either to let them in farm, or to appoint officers on the part of government to collect the assessment immediately from the ryots. The honourable Court of Directors considering these usages and measures to be detrimental to the prosperity of the country, have, with a view to promote the future ease and happiness of the people, authorized the foregoing declarations; and the zemindars, independent talookdars, and other actual proprietors of land, with or on the behalf of whom a settlement has been or may be concluded, are to consider these orders fixing the amount of the assessment as irrevocable, and not liable to alteration by any persons whom the Court of Directors may hereafter appoint to the administration of their affairs in this country.

The Governor General in Council trusts that the proprietors of land, sensible of the benefits conferred upon them, by the public assessment being fixed for ever, will exert themselves in the cultivation of their lands, under the certainty that they will enjoy exclusively the fruits of their own good management and industry; and that no demand will ever be made upon them, or their heirs or successors, by the present or any future government, for an augmentation of the public assessment, in consequence of the improvement of their respective estates.

To discharge the revenues at the stipulated periods without delay or evasion, and to conduct themselves with good faith and moderation towards

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their dependent talookdars and ryots, are duties at all times indispensably required from the proprietors of land; and a strict observance of those duties, is now more than ever incumbent upon them, in return for the benefits which they will themselves derive from the orders now issued. The Governor General in Council therefore expects that the proprietors of land will not only act in this manner themselves, towards their dependent talookdars and ryots, but also enjoin the strictest adherence to the same principles, in the persons whom they may appoint to collect the rents from them. He further expects, that without deviating from this line of conduct, they will regularly discharge the revenue, in all seasons; and he accordingly notifies to them, that in future no claims or applications for suspensions or remissions, on account of drought, inundation, or other calamity of seasons, will be attended to; but that in the event of any zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, or his or her heirs or successors failing in the punctual discharge of the public revenue which has been or may be assessed upon their lands under the above-mentioned Regulations; a sale of the whole of the lands of the defaulter, or such portion of them as may be sufficient to make good the arrear, will positively and invariably take place.

VIII. Art. 7.—To prevent any misconstruction of the foregoing Articles, the Governor General in Council thinks it necessary to make the following declarations to the zemindars, independent talookdars, and other actual proprietors of land.

First, It being the duty of the ruling power to protect all classes of people, and more [739] particularly those who from their situation are most helpless, the Governor General in Council will, whenever he may deem it proper, enact such regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account, to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.

Second, The Governor General in Council having on the 28th of July 1790, directed the sayer collections to be abolished, a full compensation was granted to the proprietors of land for the loss of revenue sustained by them in consequence of this abolition; and he now declares, that if he should hereafter think it proper to re-establish the sayer collections, or any other internal duties, and to appoint officers on the part of government to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Third, The Governor General in Council will impose such assessment as he may deem equitable, on all lands at present alienated, and paying no public revenue, which have been, or may be proved to be held under illegal or invalid titles. The assessment so imposed, will belong to government, and no proprietor of land will be entitled to any part of it.

Fourth, The jumma of those zemindars, independent talookdars, and other actual proprietors of land, which is declared fixed in the foregoing articles, is to be considered entirely unconnected with and exclusive of any allowances which have been made to them in the adjustment of their jumma, for keeping up tannahs or police establishments and also of the produce of any lands which they may have been permitted to appropriate for the same purpose; and the Governor General in Council reserves to himself the option of resuming the whole or part of such allowances, or produce of such lands, according as he may think proper, in consequence of his having exonerated the proprietors of land from the charge of keeping the peace, and appointed officers on the part of government to superintend the police of the country.

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The Governor General in Council however declares, that the allowance or produce of lands which may be resumed, will be appropriated to no other purpose but that of defraying the expense of the police, and that instructions will be sent to the collectors, not to add such allowances, or the produce of such lands, to the jumma of the proprietors of land, but to collect the amount from them, separately.

Fifth, Nothing contained in this Proclamation shall be construed to render the lands of the several descriptions of disqualified proprietors, specified in the first article of the Regulations regarding disqualified landholders, passed on the 15th July 1791, liable to sale, for any arrears which have accrued or may accrue on the fixed jumma that has been or may be assessed upon their lands under the above-mentioned Regulations for the decennial settlement; provided that such arrears have accrued or may accrue during the time that they have been or may be dispossessed of the management of their lands, under the said Regulations of the 15th July 1791. It is to be understood, however, all or any of the descriptions of disqualified landholders, specified in the first article of the last-mentioned Regulations, shall be permitted to assume or retain the management of their lands, in consequence of the ground of their disqualification no longer existing, or of the Governor General in Council dispensing with, altering, or abolishing those Regulations; the lands of such proprietors will be held responsible for the fixed jumma that has been or may be assessed thereon from the time that the management may devolve upon them, in the same manner as the lands of all actual proprietors of land, who are declared qualified for the management of their estates, and also of all actual proprietors who are unqualified for such management, by natural or other disabilities, but do not come within the descriptions of disqualified landholders specified in the first article of the Regulations of the 15th July 1791,—are and will be held answerable for any arrears that are or may become due from them on the fixed jumma, which they or any persons on their behalf, have engaged or may engage to pay under the abovementioned Regulations for the decennial settlement.

IX. Art. 8.—That no doubt may be entertained whether proprietors of land are entitled, under the existing Regulations, to dispose of their estates without previous sanction of government, the Governor General in Council notifies to the zemindars, independent talookdars, and other actual proprietors of land, that they are privileged to transfer to whomsoever they may think proper, by sale, gift or otherwise, their proprietary rights in the whole or any portion of their respective estates, without applying to government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction, may render the validity of it, determinable by the former or the latter code), and that they be not repugnant to any regulations now in force, which have been passed by the British Administrations, or to any regulations that they may hereafter enact.

X. Art. 9.—From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent, attainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private sale entire, will always be ascertainable by a comparison of the amount of the fixed jumma assessed upon it (which, agreeably to the foregoing declarations, is to remain unalterable for ever, to whomsoever the property may be transferred) with the whole of its produce, allowing for the charges of management.—But it is alo essential that a notification should be made of the principles [740]

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upon which the fixed assessment charged upon any such estate will be apportioned on the several divisions of it, in the event of the whole of it being transferred, by public or private sale or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made amongst the proprietors; otherwise, from the want of a declared rule for estimating the proportion of the fixed jumma with which the several shares would be chargeable in such cases, the real value of each share would be uncertain, and consequently the benefits expected to result from fixing the public assessment upon the lands, would be but partially obtained.—The Governor General in Council has accordingly prescribed the following rules for apportioning the fixed assessment in the several cases above mentioned; but as government might sustain a considerable loss of revenue by disproportionate allotments of the assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, he requires that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the collector of the revenue of the zillah in which the lands may be situated, or such other officer as government may in future prescribe, in order that the fixed jumma assessed upon the whole estate, may be apportioned on the several shares, in the manner hereafter directed; and that the names of the proprietors of each share, and the jumma charged thereon, may be entered upon the public registers; and that separate engagements for the payment of the jumma assessed upon each share, may be executed by the proprietors, who will thenceforward be considered as actual proprietors of land; and the Governor General in Council declares, that if the parties to such tranfers or divisions, shall omit to notify them to the collector of the revenue of the zillah, or such other officer as may be hereafter prescribed for the purposes before mentioned, the whole of such estate, will be held responsible to government for the discharge of the fixed jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place.—The Governor General in Council thinks it necessary further to notify, in elucidation of the declarations contained in this article (which are conformable to the principles of the existing Regulations) that if any zemindar, independent talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependent talook, the jumma which may be stipulated to be paid by the dependent talookdar, will not be entered upon the records of government; nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear, from any cause whatever; nor will it be allowed in any case, to affect the rights or claims of government, any more than if it had never taken place.

First, In the event of the whole of the lands of a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations above mentioned, being exposed to public sale by the order of the Governor General in Council, for the discharge of arrears of assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands sold, may bear to the whole of their actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt; and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, for ever.

Second, When a portion of the lands of a zemindar, talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations before mentioned, shall be exposed to public sale by order of the Governor General in Council, for the liquidation of arrears of settlement, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those disposed of, may bear to the whole of their actual produce. If the lands sold be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce, the actual produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter enact; and the purchaser or purchasers of such lands, and his or her or their heirs or successors, will be allowed to hold them at the jumma at which they may be so purchased, for ever; and the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estate, on account of the portion of it that may be left in his or her possession, will continue unalterable for ever.

Third, When a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, shall transfer the whole of his or her estate in two or more distinct portions to two or more persons, or a portion thereof to one person, or two or more persons in joint property, by private sale, gift or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed at an amount which shall bear the same proportion to its actual produce as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual produce. This produce [741] shall be ascertained in the mode that is or may be prescribed in the existing Regulations, or such other regulations as government may hereafter adopt, and the person or persons to whom such lands may be transferred, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, for ever; and where only a portion of such estates shall be transferred, the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estates, on account of the lands that may remain in his or her possession, shall be continued unalterable for ever.

Fourth, Whenever a division shall be made of lands, the settlement of which has been or may be concluded with or on behalf of the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed jumma assessed upon the whole of the estate divided, may bear to the whole of its actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt, and the * shares and their heirs and lawful successors shall hold their respective shares at the jumma which may be so assessed upon them for ever.

*Sic in orig.

XI. Art. 10.—The following rules are prescribed respecting the adjustment of the assessment on the lands of zemindars, independent talookdars, and other actual proprietors of land, whose lands are or may be held khas, or let in farm, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

First, If the whole or a portion of the lands of a zemindar, independent talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, under the Regulations above-mentioned, and whose lands are or may be held khas, or let in farm, shall be exposed to public sale in one, or in two or more lots, pursuant to the decree of a court of justice, such lands, if khas, shall be disposed of at whatever assessment the Governor General in Council may deem equitable, and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold the lands at the assessment at which they may be purchased, for ever; if the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions: The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall engage to pay, at the expiration of the lease of the farmer, such assessment, on account of the lands, as government may deem equitable. The sum to be received by the purchaser or purchasers, during the unexpired part of the term of the lease of the farmer, and the jumma to be paid by such purchaser or purchasers, after the expiration of the lease, shall be specified at the time of the sale, and such purchaser or purchasers, and his or her or their heirs and lawful successors, shall be allowed to hold the lands at the assessment at which they may be so purchased, for ever.

Second, If a zemindar, independent talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm, shall transfer by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, the person or persons to whom the lands may be so transferred, shall be entitled to receive from government (if the lands are held khas) or from the farmer (if the lands are let in farm) the malicannah to which the former proprietor was entitled on account of the lands so transferred. Persons to whom such lands may be so transferred, will stand in the same predicament as the zemindars, independent talookdars, or other actual proprietors of lands mentioned in the fourth article, whose lands are held khas, or have been let in farm, in consequence of their refusing to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement, and the declarations contained in that article, are to be held applicable to them.

Third, In the event of a division being made of lands that are or may become the joint property of two or more persons, and which are or may be held khas, or let in farm, the proprietors of the several shares, will stand in the same predicament, with regard to their respective shares, as the zemindars, independent talookdars, and other actual proprietors of land, specified in the fourth article, whose lands have been let in farm or are held khas, in consequence of their having refused to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement; and the declarations contained in that article, are to be considered applicable to them.

Approved; and ordered, that each collector be addressed accordingly. [742]

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APPENDIX No. 19.

LETTER from Lieut. Colonel Barry Close, to Captain Alexander Read, Superintendent of the Revenues in the Barahmahl Country, dated 31st March 1792.

Sir,

Letter from Lieut. Col. B. Close, of 31 March 1792.

LORD Cornwallis conceiving it doubtful whether it may be altogether convenient for the Madras government to appoint collectors immediately, for the management of the ceded countries, has formed the intention of having them placed under your immediate charge, not only from the experience you have had in that branch of business, but from the convenience that attends the measure, on account of your being already desired to march with the necessary force, and take possession of the posts ceded in the Baramahl.

In pursuance therefore of the intention above mentioned, his lordship hereby nominates you to be collector and manager, on the part of the Honourable Company, of all the revenue concerns in the ceded districts, contained in the Barahmahl and the Salem country, including the Namcul, from the 16th day of the present month, which is the date of the treaty of peace concluded with the nabob Tippoo Sultaun, until the end of the present year, when it is proposed that collectors shall be appointed by government for the said concerns, from the list of civil servants.

When you proceed to the Barahmahl therefore, agreeably to former instructions, his lordship wishes you to be prepared and provided to enter on the office in the best manner possible, prepared with such authentic information as can be gathered together, respecting the real annual produce of the districts that are to come under your management:—a point that you must spare no pains to ascertain with precision, and without delay; and provided with such number of accountants and subordinate instruments from amongst the natives, on whose integrity you can place reliance, as the effectual execution of your arrangements may require.

The officers attached to you at present as assistants, his lordship is in hopes will contribute largely to your aid. However, as you will have concerns of a wide extent to arrange and settle, his lordship proposes to send you from head quarters, to be employed under your directions in the revenue branch, Lieutenant William Macleod, whose merits are not unknown to you, and who, from having long maintained a constant intercourse with the natives, in which he has become familiar with their languages, customs and manners, promises to afford you the fullest satisfaction.

In nominating you to an office of such high trust and importance, and so difficult to execute with propriety and success, as that now conferred upon you, his lordship thinks it unnecessary to advert to the reliance he places in your zeal, integrity and abilities; the ready selection he has made of you on the present occasion, being a sufficient proof of the opinion he entertains of you, in those respects.

In entering upon your charge however, he desires you will hold it constantly in view, as a leading principle never to be departed from, that neither the Company nor Tippoo Sultaun has any claim on the ceded countries, for arrears of any denomination, connected with any period previous to the 16th of the present month, the date of the treaty of peace as afore-mentioned; and his lordship is the more particular in marking this circumstance to you, from thinking

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it not improbable but since that date, persons subject to Tippoo's government may have driven off, or shown themselves desirous of driving off, cattle or inhabitants, or removing the implements of husbandry from the ceded districts.

Such a conduct on their parts, his lordship wishes me to intimate, it must be your particular, care to ascertain and resist; referring cases of doubt or difficulty to the head quarters or to government.

Under the change of government that is occasioned by the cession, it is but natural that the inhabitants should be for a time, impressed with doubts and fears.

On similar occasions amongst the native governments, the old master generally exacts what rapacity suggests, and the new one, seldom fails to insist, with a rigorous hand, on the discharge of long arrears. The villagers therefore, ignorant of the just and moderate intentions of the English government towards them, may from apprehension, be disposed to abandon their habitations, and keep aloof amongst the hills, to the great detriment of the districts, till they can inspect the system of your management, and receive encouragement from it, to draw them from their retreats; while, on the other hand, some of the poorer class of inhabitants, may be willing to subject themselves to imposition, rather than fly their homes.

On these accounts, his lordship enjoins you to use the earliest and most effectual means possible, to inspire the inhabitants at large, and particularly the villagers, with an adequate confidence in the English government, giving them such explanations yourself, or through your European assistants, as may tend to remove every ground of apprehension on the above points; and taking every precaution that none of your native followers may avail themselves of the diffidence and timidity of the villager, to subject him to the payment of sinister demands [743]

These matters of regulation, his lordship has little doubt, your own experience would have suggested to you. However, his solicitude for the welfare and improvement of our new acquisitions, in which the credit of government and the interest of the company are so materially concerned, would not permit him to refrain from having them detailed.

Major Cuppage is directed to receive charge of the posts ceded in the Salem and Namcul districts; and you will be informed when he gets possession of them, that you may proceed to settle those districts accordingly.

To the above, his lordship has at present, little to add. He has directed me to repeat his former instructions to you, to correspond with government and head quarters on every material circumstance that may occur connected with your employments; and to subjoin his hopes, that from your experience, and the success that has attended your arrangements and exertions in the revenue branch: your knowledge of the languages; and the qualifications of your European assistants, you will not only be able to regulate a just and effectual system of revenue management for the districts under your charge, but that principles of improvement may be derived from your regulations hereafter, for the better management of other countries subject to the company's government.

I have the honour to be, &c.

Head Quarters,
Camp near Buckelly, 31st March 1792.

B. Close,
Adjt. Genl. to the Army.

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EXTRACT of Letter from Governor General to Court of Directors; dated 2d May 1792.

Important as our late acquisitions are, in every point of view, I am exceedingly anxious that no means should be omitted to introduce and establish a system for their management, which shall be calculated to promote the happiness of the people, and to secure to the company all the substantial advantages of their revenue and commerce.

Being well acquainted with Sir Charles Oakeley's public spirit and zeal for your service, I know that I can depend upon him for doing his utmost to fulfil my wishes and expectations; but I cannot conceal from you, that from many circumstances which have come under my own observation, as well as from the present wretched state of the company's Jaghire, and of the Northern Circars, that have been so long under the management of the government of Fort St. Feorge, I am not without my apprehensions of his meeting with some difficulty in finding gentlemen amongst the company's civil servants at that presidency, possessed of all the qualifications that could be wished for discharging properly the duties of collectors and managers of the newly acquired countries that will be annexed to their territorial possessions. I must however, in justice to the civil servants at Madras declare that those apprehensions are not founded upon my entertaining any doubts that a number of them, are men of great private honour and good talents. But unluckily, few of them are acquainted with the country languages, and are therefore obliged, both from habit and necessity, to allow the management of their official. as well as their own private business, to fall into the hands of dubashes, a description of people in the Carnatic, who, with very few exceptions, are calculated for being the most cruel instruments of rapine and extortion in the hands of unprincipled masters, and even of rendering (by the artifices and the ascendency that they acquire over men who are forced to depend implicitly upon them for transacting their business) the most upright and humane intentions on the part of masters of different characters, perfectly useless to the interests of the company, and to the unfortunate natives who happen to be within the reach of their power or influence.

I am sorry to say, that as your Bombay servants have had no experience in the management of revenue, or in superintending the administration of justice amongst the natives in the country, my expectations are still less sanguine that gentlemen will be found at that presidency, properly qualified to manage to advantage our newly acquired possessions on the coast of Malabar. But I can rely upon General Abercromby for selecting men, on whose honour and good intentions he can depend; and who at the same time, possess the greatest share of the other necessary qualifications. [744]

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APPENDIX, No. 20.

REPORTS, AND EXTRACTS OF REPORTS, FROM COLLECTORS,

On the mode of conducting a RYOTWAR SETTLEMENT; and explanatory of SURVEYS and ASSESSMENTS.

Extract Proceedings of the BOARD of REVENUE, at Fort St. George, the 5th January 1807.

To the President and Members of the Board of Revenue.

Gentlemen,

REPORTS, &c. from Collectors, on a Ryotwar Settlement.
Letters from the Principal Collector of the Ceded Districts.
30 Nov. 1806.

Par. 1. I HAD, some time ago, the honour to receive your letter of the 9th September last, with a copy of an extract from the honourable Court of Directors, dated the 6th November 1805, and of the minutes of government thereon, dated the 1st August 1806; and I shall now, agreeably to the orders of the Board, give as circumstantial an explanation of the manner in which the kulwar, or individual settlement, is made, as the subject seems to require.

2. This kind of settlement, though it appears intricate and laborious, is so greatly facilitated by a variety of causes, as to render the execution of it easy, to any person of common attention. It is the ancient and universal practice under all the native governments; and hence the collector has no trouble of introducing a new system, but has only to follow that which he finds already established.

Districts are divided into villages under the management of potails, or head farmers, who are, from long habit, perfectly capable of making the settlement of their respective villages; and the ryots, from having been long accustomed to be guided by them, readily agree to what they fix or propose, as it is usually what they themselves know to be the proper rent.

In all villages, the ryots are in the habit of meeting and debating upon the subject of rent; but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual is to pay; these, are called, Veespuddi, or sixteen villages, from the land and rent being divided into sixteen shares; and they compose a considerable part of the Cuddapah province, which is about one third of the Ceded Districts, besides being scattered, though more thinly, over other parts of the country. When the season of cultivation draws near, all the ryots of the veespuddi village assemble to regulate their several rents for the year. The pagoda is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other, the more binding. They ascertain the amount of the agricultural stock of each individual, and of the whole body, the quantity of land, to the culture of which it is adequate; and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent; and whether his share be one or two sixteenths, he pays this proportion, whether the whole rent of the village be higher or lower, than last year.

Every village is, in fact, a small collectorate; and where the potail does his duty, the collector has only to confirm what he has already done. From all these circumstances, together with the aid which is derived from the tehsildars and their cutcheries, the kulwar settlement, which on the first view, might

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appear to be an endless task, is so much simplified, that it may be accomplished by any person of ordinary talents and exertion.

3. The chief obstacles in the way of it, arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer ryots. There is perhaps no curnum, who in any one year, ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal or suspension, that can make him give such accounts as are tolerably accurate. The proper rate of assessment is found, either by reference to the accounts of former years, or by comparison with the rent of lands of the same quality which have long been nearly stationary; and the condition of the poorer ryots is learned, from the concurring testimony of their neighbours, who at the same time, will not exaggerate their poverty, lest the remissions which may in consequence be granted, should fall upon themselves. A short explanation of what takes place in the kulwar settlement of a single district or tehsildarri, will equally apply to the whole number of districts forming a collectorate. I shall here speak of a district, *in its ordinary state of prosperity*, not of one that has been reduced below it, by war, or any other calamity.

4. A district paying a revenue of fifty thousand pagodas, usually contains about a hundred villages, differing greatly in extent and produce; some of them, not paying more than a hundred pagodas, and others, as much as five thousand annual rent. Every village has within itself, a complete establishment of hereditary revenue servants; a potail to direct the cultivation, realise the rent, and manage its affairs in general; a curnum to keep the accounts, and a [745] certain number of peons to act under the potail, in collecting the kists from the ryots. When the ploughing season begins the potail ascertains what land each ryot can cultivate; he permits those who may have met with losses to relinquish a part of their land, which he distributes to others, who may be willing to take it; and to such as require none, he continues their former lands. He does not fix their rents, because this is done by the collector, when the season is so far advanced that a judgment can be formed of the crop; but the assures them, that their respective rents will continue the same as last year, only making allowance for such alterations as may become unavoidable, from the total revenue of the village being somewhat raised or lowered by the collector: they are satisfied with this promise, receive betel from him, as a confirmation of it, and yoke their ploughs. Specific written engagements cannot be made with them at this early period of the year, because, as in annual settlements, where the failure of the crop is great, remissions must be allowed; so where the produce is uncommonly abundant, increase must be taken to balance such failures, because the potail having relations and friends in the village, to whom he would be partial, could not safely be entrusted with the power of fixing rents, and because the ryots themselves, will not in this year agree to pay the same rent in the ensuing one, lest they should meet with losses, which would be aggravated by a rent which they might then be unable to bear. The tehsildar goes round his district, in the early part of the season. His business is chiefly to regulate cultivation in those villages where it is mismanaged from the incapacity of the potail, or impeded by disputes among the principal ryots, and to make advances to the poorer sort for the purchase of seed, ploughs, or cattle. He also ascertains what land each ryot has already cultivated, or engaged to cultivate during the year, which he does, by assembling the ryots in their respective villages, and examining them in the presence of the potails and curnums; and accounts of the land occupied and unoccupied are taken by his cutcherry, which accompanies him. He goes round again when the crops are ripening, to see their condition, and to ascertain whether the quantity of land actually cultivated is more or less than that which the ryots had engaged to take.

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5. The collector sets out on his circuit, in September or October, when the early crops begin to be reaped, and the late ones, to be down. On arriving in a districts he assembles all the ryots of the four or five nearest villages. The first business is, to learn how far the cultivation of the present year, is more or less than that of the last. This is soon done, by the help of the tehsildars and curnums accounts, compared with the reports of the potails and ryots. Where there is a decrease, it is commonly owing to deaths, emigrations, or loss of cattle. Where there is an increase, it is usually derived from new settlers, or additional lands being occupied, by the old ones. In the case of decrease, the rent of the lands thrown up, is deducted from the settlement of last year. In that of increase the rent of the land newly occupied is added; and in both cases, the rent of the remaining lands remains the same as before. The rent of the land newly occupied is determined by the accounts of what it was in former times, or, if such accounts cannot be procured, by the opinions of the most intelligent ryots; but the full rent of waste land is not exacted, until it has been in cultivation from two to seven years. The number of years, and the gradational rise in each year, depend upon the nature of the land, and the custom of the village. They are known to all parties; and all doubts are removed, by their being detailed in a proclamation or cowle namah, under the collector's seal, circulated to every village.

If the cultivation is the same as last year's, and no failures occur among the ryots; the rents remain unaltered. If the crops are bad, and it appears that some of the poor ryots must have a remission; the loss, or a part of it, is assessed upon the lands of the rest, where it can be done, without causing any material inconvenience. This assessment never exceeds ten or twelve per cent; and is much oftener relinquished, than carried into effect. In cases where it can be easily borne, it is frequently agreed to without difficulty; and if opposition is made, it is generally soon got over, by the mediation of the ryots of the neighbouring villages present. These, discuss the point in question with the ryots of the objecting village; tell them that it is the custom of the country; use such other arguments as may be applicable to the subject; and never fail in persuading them to accede to the demand, unless it is really too high, in which event it is lowered. Wherever individuals, or villages, object to their rent, it is always the most expeditious and satisfactory way of settling the dispute, to refer it to the ryots of other villages, who do more on such occasions, in half an hour, than a collector and his cutcherry, in a whole day.

6. The great number of ryots assembled, and the publicity of every operation, are of great use in expediting the settlement. If failures of crops are to be remitted to needy ryots, those who claim indulgence on insufficient grounds, cannot succeed, because their neighbours, who are present, object to it; for they will not allow a remission to be given in which they do not themselves partake, unless it is absolutely necessary; and in the same manner, if rent is any where raised too high, the parties on whom it falls, by appealing to the judgment of the ryots of other villages, get an abatement; so that, as much aid is derived from the ryots themselves, as from accounts, in making the settlement.

7. When the land in cultivation and its rent, has been ascertained, the collector gives every ryot a puttah, with his signature, in which every field he holds, and its rent for the year, are inserted. In most villages, the greatest part of the ryots hold the same fields several years, so that among fifty individuals, there are not perhaps ten whose rights require alteration. When the collector has finished the first four or five villages, he moves on a few miles, assembles the ryots of the adjacent villages, and having settled their rents, proceeds in the same manner, until he has finished the whole district, which usually requires a month or

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five weeks. The subcollectors, who have only four or five districts each, make the whole kulwar settlement personally. My own division, is too extensive to be annually settled in detail by one person; and I therefore leave what I cannot accomplish myself, to the district servants. I make the village settlements of every district, and also the kulwar settlement of one district, in some years, and of one village in each district, in others, and direct the rest to be done, by the tehsildars. The tehsildar having one village as a model, is easily enabled to settle the rest, in the same way. The rent of each village having been settled by me, he can only add to it, by including lands which may have been suppressed by the curnums, and he can only lower it, where some of the ryots may have met with great losses. If he lowers it without cause, the ryots who do not share in the remission, object to it, and complain; or if, without altering the rent of the village, he lowers that of one ryot and raises that of another unjustly, the ryot on whom the extra rent is thrown, complains. Even where the ryots neglect to bring the grievance forward immediately, they hardly ever omit to state it, when assembled for the settlement of the ensuing year; and the tehsildar, knowing that gross negligence or partiality will be attended with the loss of his place, seldom ventures to make an unfair settlement. There are, however, cases in which he does so, either from ignorance or corrupt motives; but where the collector is vigilant, they are not frequent. There is, indeed, no possibility of preventing them altogether; for the collector, when he makes the settlement in person, may be deceived occasionally by the servants of his own cutcherry, who may be dishonest as well as the tehsildar. The business of a collector is not properly so much to labour through all the details of the settlement, as to make those do it, who can do it best. The potails, and curnums of villages, are the persons most capable of making the settlement correctly; but they cannot be trusted, because they are cultivators themselves, and have always friends and enemies among the ryots. It therefore becomes necessary to employ a tehsildar, who, not being a native of the district, is not so liable to be influenced by partialities. As his attention too, is confined to a single district, he will consequently know the state if its cultivation, better than the collector or his cutcherry, and will be better qualified than them, to make the settlements properly; and hence I have found that the settlements of tehsildars, have usually been better adapted than my own, to the circumstances of the ryots.

8. I have described the kulwar settlement, as it is made in a country *in its ordinary state of cultivation*; but in one, which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult, because it is requisite, not only to increase or diminish the rents of such individuals as occupy or throw up land, but to raise the rent of every ryot, by raising the rent of all land, gradually to its former level, following cautiously the improving condition of the ryots. This was done throughout the Ceded Districts for some years; but they have all now, with a very few exceptions, reached their standard assessment. The same mode is followed, in raising the general rent of whole villages and districts, as the particular rent of a few individuals. It is effected by the means of accounts; of the opinions of intelligent revenue servants; and more than all, by the assistance derived from the ryots of one village, in assessing those of another.

9. *When a district has been surveyed, and the rent of every field permanently fixed*, the kulwar settlement becomes extremely simple; for all that is required, is to ascertain what fields are occupied by each ryot, and to enter them, with the fixed rents attached to them, in his puttah; their aggregate, constitutes his rent for the year. He cannot be called upon for more; but he may obtain an abatement, in case of poverty or extraordinary losses. He has the advantage of knowing in the beginning of the season, when he ploughs his land, the exact amount

of what he is to pay; he knows the fixed rents of the different fields which he cultivates, and that the demand upon him, cannot exceed their total amount; he knows the utmost limit of his rent, not only for the present, but for every succeeding year; for it cannot be raised, unless he takes additional land, and he is thereby, the better enabled to provide for the regular discharge of his kists, and against the losses of bad, by the profits of good seasons.

10. The kulwar settlement, though it may appear tedious, when compared to the village one, is however not only better calculated to realize the revenue, but is on the whole, a saving of time, because when it is once made, there is no further trouble; but in the village settlement, there is so much room for malversation; so many disputes between the potails, and ryots about extra collections, on the one hand, and the withholding of rents on the other, that more time is consumed in enquiring into those matters, than in the original settlement.

11. The honourable Court of Directors seem to be apprehensive that too much must be left in the kulwar settlement to the agency of native servants; but it does not appear to me, that such agency can be dispensed with, or that, when properly controuled, any serious evil can result from its employment. Without it, the Company's servants could do little or nothing. The most experienced collector, could hardly make the settlement of ten villages, in a whole year; and after all, it would most likely be done very indifferently. The native servants are restrained, as far as men with inadequate allowances can be restrained, by the same considerations as the public servants in other countries; by the fear of detection, of losing their situations, and of punishment. In all provinces that have been permanently settled, their agency has been used, and it had then a much wider field for abuse than in the Kulwar settlements; because such provinces, having been previously settled for some years, by villages, talooks, or other large tracts without descending lower into detail, and being then disposed of for ever, all enquiry was at an end; so that, if the revenue of villages or talooks could be undervalued and concealed for a short period, till the permanent settlement took place, the danger of [747] discovery was over; whereas, under the Ryotwar system, the minute process that is gone through every year, renders the most trifling abuse, liable every moment to detection. When the rent of every field has been fixed by survey, there is little room for abuse; it cannot be against the ryot, but may be in his favour; because it can be effected only, by reporting cultivated land as waste, or by obtaining remission of false pretences of poverty; but it has already been shown, that from the public manner in which the kulwar settlement is conducted and the contending interests of the ryots, either of those modes of injuring the revenue, can never reach to any extent, or be long concealed. There can be no doubt that the kulwar settlement is better calculated than any other, to bring to view the whole resources of the country; but whether it is equally well adapted to improve them, can, perhaps never be certainly known, but by a long trial of its effects, in an extensive district.

I have the honour to be, Gentlemen,

Kowelgoontah, 30th Nov. 1806.

Your most obedient and humble servant,
(Signed) THO. MUNRO,
Pl. Collector.

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Extract of Proceedings of the Board of Revenue at Fort St. George, the 19th May 1803.

To the Collectors of the Ceded Districts.

Gentlemen,

Letter from the Principal Collector of the Ceded Districts to his Assistants, 25 Aug. 1802, on Remissions.

Para. 1.—WHEN remissions are required, it is generally owing to some one or more of the following causes:—1st. Peculation of the aumildar and other district servants;—2d. Peculation of the potails and curnums;—3d. Improvidence of the ryots;—4th. Bad crops and other accidents;—5th. Over-assessment.

2. The aumildar's peculations arise, either from the public revenue, or from a private assessment. The aumildar usually wishes that rents should be low, because the lower they are, the higher he can make his private assessment, and the less probability there is, of its being soon discovered because the potail and ryots, partaking in the benefit, are averse to informing against him. While he confines himself to his private assessment, he may carry on the public collections, without leaving any balance outstanding; but, whenever he appropriates any part of them to his own use, he raises a proportionate balance against the district; and the cause of it, will very soon be discovered, unless the division servants are concerned with him, and the collector is himself very indolent. If he is pressed for payment, and attempts to raise the money by an extra assessment, the transaction will certainly be brought to light by some of the inhabitants, either by complaining, or by talking so much of it, that it becomes known every where, and is carried to the collector's cutcherry by some person who wishes to recommend himself for employment. The aumildar, sensible of the danger of an extra assessment, seldom ventures upon it, but usually prefers the safer mode of fabricating stories of loss of crops and other accidents, and of the inability of the inhabitants to discharge the balances. When such excuses are received, it ought invariably to be concluded, unless the facts are very fully established, that there is something wrong in his conduct, and his removal from office, ought to follow without delay. His successor will find no difficulty in ascertaining the real state of the balances; for, on pressing the villages by which they are reported to be due, the inhabitants, if they have already paid them, will, in order to save themselves, inform against the late aumildar.

3. The potails and curnums, when they know that the aumildar diverts a part of the public revenue to his own emolument, always follow his example, and thereby augment the outstanding balance. They frequently go further; and levy additional sums from the more substantial cultivators, because they are conscious that the aumildar, being himself guilty of malversation, will not dare to bring them to punishment. These last impositions, though they do not affect the balance of the current year, will most likely increase that of the next, or, what is the same thing, diminish the settlement. The potails and curnums can hardly ever make away with any of the public money, without the knowledge of the aumildar. If, in any case, they do; it is a proof that he is either very careless or very ignorant, and that he is unfit for his situation Their influence, particularly when they have obtained by their exertions, a favourable assessment for their village, is usually sufficient to make the cultivators conceal the demand for a small private assessment, which is always, on such occasions, made upon them, provided that, together with the public one, it does not exceed what their rent ought to have been; but, when they attempt to make an extra assessment, to supply any deficiency of the public revenue which they may have embezzled, the cultivators never pay it, without opposition: and they will always complain of it to the aumildar, unless they suppose that he is a party himself, and will not hear them.

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4. The mismanagement of the cultivators is not so frequent a cause of failure, as might at first sight be imagined. When they have money sufficient to pay their rents, but do not apply it to that purpose, it is usually expended upon a marriage, or in discharging a debt: but as the ryots, when left to themselves, always pay their rent in preference to every other debt, it may generally be suspected, when they act otherwise, that the district or village servants are concerned in the transaction. Many potails and curnums having, under the late government, embezzled a part of the revenues of their villages, and been forced to make it good, by borrowing money from soucars, upon bonds running in the names of themselves and their villages, they frequently employ the money collected as revenue in paying these bonds, on presence that all the ryots were answerable, as well as themselves, for the debt. [748] They call upon them again for the rent, which they have already paid; but, as some of them are unable to comply, an outstanding balance appears against the village. Besides the general debts of the village, the ryots are often so much pressed for their own private debts, as to be rendered incapable of discharging their rents. These debts, are frequently nothing but the accumulation of exorbitant interest, which the ryots would never pay, if they were not afraid of being compelled. When private creditors are permitted to seize the property of the ryots before their rents are paid, it is always to be inferred that they have bribed the aumildar; and when the potails are allowed to assess them on account of general bonds, it may be concluded that the aumildar has been guilty of peculation, and that he cannot support the cultivators, lest the potail should inform against him.

5. Bad crops are the chief cause of failures, and consequently of remissions; and they are also frequently brought forward as a plea for obtaining remissions, without any absolute necessity. All complaints regarding them, should therefore be received, with very great caution. Were an investigation to be ordered, whenever a cultivator thought proper to solicit an indulgence for his loss, claims would soon become so numerous, that all the revenue servants in the country, would not be able to examine one-half of them. The cultivators would likewise have no difficulty, even in a favourable year, of showing a real loss of 8 or 10 per cent. of the whole revenue; because, in every village, in every season, there are a few fields whose produce is not equal to their rent; and these fields only, would be mentioned as the cause of distress and failure; while those, whose crops had been more abundant, having probably been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess, on the other. Were it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and, as no extra assessment was then laid upon their profit, no remission can now fairly be claimed for their loss. Whatever may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, if they can; because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good, is only applying to the deficiency of a year of scarcity, the funds which have arisen, from one of abundance. Though there is no rule by which a positive judgment can be formed whether or not a ryot who asks a remission, can pay his rents, it may, in most cases, be discovered, by ordering the amount of his failure to be assessed upon the village; for, as the other inhabitants are usually well acquainted with his circumstances, if he has any means of answering the demand against him, they will point them out, in order to exempt themselves from being burthened with it. In the same manner, when a village fails, if the balance upon it, is assessed upon the neighbouring villages, the desire of saving themselves from additional taxation will induce the ryots of those village to find out and give

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information, how far the failing village may be able to pay the whole or a part of its balance. When individual balances are to be levied upon the village by which they are due, great care should be taken, lest the rigorous exaction of them should so much distress the inhabitants, as to disable them from cultivating their usual quantity of land, the ensuing year. The amount of this second assessment, ought seldom or ever to exceed ten per cent. of the rent of the ryots of the muzera, or inferior village on which it is imposed. If a balance still remains, it should be assessed upon all the muzeras which constitute the mouza, but not in a greater proportion than 10 per cent. of the rent. Should a part of the balance yet remain unextinguished, it ought to be remitted; because the inhabitants are extremely averse to contributing to the losses of any village but their own, and because, if more than an additional 10 per cent. is raised upon the mouza in whose muzera the failure has arisen, there is great danger of its occasioning a considerable decrease of cultivation, the following season. When individuals are pressed for balances, the extent of the consequent loss, can never exceed the sum of their particular rents; but when a whole village is laid under a greater second assessment than it can bear, it may hereafter cause a very serious diminution of revenue. Whenever the failure of the crop gives reason to apprehend that there will be a balance against any village, the aumildar ought to repair to the spot without delay; ascertain, with the assistance of the inhabitants of it, and the neighbouring villages, what sum it will be necessary to raise by a second assessment; and, after making known to every ryot, the additional amount he is to pay, take measures for its being collected with the last, or two last kists. When the loss, however, appears in a village whose inhabitants are able to make it good, the aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop; for the necessity of making remissions is much lessened, by giving the ryots no encouragement to expect them.

6. When over-assessment is the cause of an outstanding balance, it ought to be remitted; for it would be unjust to exact more from the cultivators, than their lands can possibly yield. Cases of failure from over-assessment alone, are however, very rare; because the potails at the time of the settlement, always refuse to take their puttas if it is too high, and always obtain a reduction, when they show clearly that it is over-rated. Their own enmities, are the most common source of over, assessment; for one potail often exaggerates the produce of the village of another, or offers more for it, than it is really worth, with the intention of supplanting his rival, and making the ryots pay the loss. He ought to be obliged to pay it himself, as far as his means go; and if they are not sufficient, the difference ought to be remitted. If, by any mistake or false information, one muzera in a mouza, is rated too high, and another too low, a second assessment ought to be laid upon the underrated muzera, and applied to the discharge of the balance.

I am, Gentlemen, Your obedient servant,

(Signed) THO. MUNRO,
Principal Collector. [749]

Cuddapah,
25th August 1802.

To the Collectors of the Ceded Districts.

Gentlemen,

Letter from the Principal Collector of the Ceded Districts; 30 Sep. 1802, on the modes of conducting a Ryotwar Settlement.

Para. 1. IN making the annual revenue settlements, there are three ways which are usually followed, and which have each, according to particular circumstances, their claim to preference. The first is, to make the mouzawar, or village settlement of a whole district at once, and then to proceed to the kulwar, or individual settlement, with every inhabitant of each village. The second is, to make the village settlement of one village, and then the individual settlement of it, before beginning with another; and the third is, to begin by settling with each individual of one village separately, and then, by adding their rents together, to make the village settlement.

2. The first mode, that of beginning with a general village settlement of a whole district, is that which I always observe myself, not only because it has in itself many advantages, but because no other would answer, in a division so extensive as mine. It is much more expeditious, and is also frequently as correct, as the others. By assembling all the potails and curnums of a district in one place, there is a better chance of obtaining speedy and even accurate knowledge of its actual state of cultivation, than there is by meeting them in their respective villages; because, besides the usual information to be derived from the curnums accounts, there is always a great deal obtained from discharged curnums who wish to be restored, and from persons without employment residing in the different villages, who are desirous of renting them. By drawing intelligence from so many different sources, it usually happens, that the produce of some villages is more fully brought forward, than that of others. But, as the potails and curnums of such villages, are averse to being higher assessed than their neighbours, they seldom fail to disclose whatever they know of their concealed resources; and, in this manner, the total actual produce of the district is soon known; and after the gross amount of the assessment is once fixed, should it still fall too heavy on any particular villages, it is easily equalized by the potails themselves, with the assistance of the cutcherry. When neither the accounts of the curnums, nor any other information, raise the revenue so high, as there is reason to think that it ought to be; and when it is, therefore, thought advisable to try the dangerous experiment of increasing the assessment, not from the accounts of the current year, but from the presumption that the produce, being known from authentic documents to have been much greater some years ago, cannot possibly be now, so much diminished as it is represented to be, the additional rent which may be imposed upon the district on such an occasion, is in general, very readily partitioned by the potails and curnums among their respective villages. It is, however, very hazardous to attempt to raise the revenue upon such uncertain foundations; for there is often more mischief done, by one year of over-assessment, than can be remedied, by seven of moderation. Revenue servants who have had much experience, can easily ascertain, from the manner in which the potails and curnums proceed in distributing the extra assessment, whether or not there be really a corresponding extra produce. When they divide the extra assessment in a certain proportion among all the villages, it is usually a proof that the first assessment had been to the produce, nearly in the same rates, in them all; but it is no proof that it is too low. When they divide the extra assessment unequally, it is a strong indication that at least those villages in which the greatest additional weight is thrown, had before been under-rated. The chief objections to making a settlement of all the villages of a district at once are, that it is sometimes detrimental to cultivation, by keeping the potails and curnums away from their villages when their presence is wanted to promote it, and that by bringing the heads of villages

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together, it enables them to form combinations to prevent the raising of the assessment, which they would not otherwise have thought of. Their being assembled is, however, much more frequently attended, by a contrary effect; for private quarrels, and their jealousy of any of their neighbours obtaining more favourable terms than themselves, most commonly urge them, rather to exaggerate the value of each others villages, than to form any concert for their mutual benefit. In my division, the settlement of all the villages composing a district is always made at once, and the kulwar or individual settlement, is afterwards made by the aumildar; but, as few aumildars, who have not before been in the Company's service have ever seen a kulwar settlement, people are sent from the cutcherry to carry it into execution in all those districts, where it is thought that it cannot be safely entrusted to the aumildar.

3. The second mode, that of making the settlement of each village separately, is a very common one. It is less liable to be either too high, or too low, than the district settlement; because the state of a tank, or of the cultivation of particular fields, about which there may be a dispute, can be readily ascertained, by sending some person to the spot; because those who are to make the settlements, have also an opportunity of observing the general state of agriculture among the lands of the village; because it can be easily discovered, whether those ryots who are reported by the curnums to have emigrated, are present or not; and because the amount of the mohterfa, or taxes on trades, can be more accurately determined at the village itself, than any where else. When the village settlement is once fixed, that of the different cultivators is greatly facilitated; because the potail and curnum, knowing that a certain sum must be levied, give every assistance, except perhaps in the case of a few of their own relations, to make a fair distribution of it;—and because the cultivators, for the same reason, agree without much difficulty to their several proportions; and as the discovery of every unauthorized enaum or cultivated sircar field, not brought to account, lightens their particular assessment, a regard for their own interest encourages them to give information of many frauds of this nature, which could not otherwise have been, so readily detected. Though an aumildar may visit and settle every village separately, a collector, who has the management of five or six districts, must settle two, three, or more villages, in one place; for [750] were he not to do so, the season would be over, before he could finish his settlement. He has in this way, more people to give him information of the state of these villages, than he could have had, by going to each of them separately.

4. The third kind of settlement, the kulwar or individual settlement; if the curnums accounts could be depended upon, would naturally be the best, because the stock of cattle, and the quantity and quality of land belonging to each cultivator, being known, it would be easy to fix his rent; and that of all the cultivators added together, would form the land rent of the village. But, as the curnum's accounts are always false, to begin with fixing the rents of the cultivators, would not only be the most tedious, but the most unequal of all settlements. Every single cultivator objects to his own assessment. When the cutcherry servants, by stating the quantity of his land, and the rent that had been drawn from it in preceding years, endeavour to convince him that the assessment is moderate, and that he ought to agree to it; he urges all the excuses commonly brought forward by that class of men; that grain is now, very cheap; that some of his cattle, are dead; that he is poor, and cannot cultivate his land, without an abatement of rent. He is privately encouraged by the potail and principal farmers, to give as much opposition as possible; because they all in their turns, intend to do the same, and the hope that, if he can obtain a reduction of his rent, they may also, under the same pretences, expect the same indulgence. Every ryot is usually sufficiently careful of his own

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interest to dispute about his rent, whether it is high or low; but should there even be some among them who, being satisfied with it, have no thoughts of starting objections, the fear of the potails displeasure, and of the reproaches of the other ryots for deserting the common cause, induces them to raise as many difficulties as any of the rest. Much time is consumed, in thus debating upon the rent of every individual; and if the revenue servants, either believing their representations of their distress, or wishing to expedite the settlement, allow some abatement of rent to those who are reckoned the poorest, they find that the aggregate of these remissions, not only causes a considerable loss of rent, but increases the difficulty of settling other villages, by encouraging the ryots to insist on a similar or perhaps a greater reduction. The ryots who dispute the most obstinately, even though their rents are already too low, are the most likely to get a further abatement; and those who are less noisy and litigious, are most liable to have their rents, perhaps already too high, raised still higher. It may be thought that the ryots being collected together in one place, no one would allow the land of another to be more favourably rated than his own, without complaining. This usually takes place in villages where none of the ryots are very poor; where there are few in number, and nearly on a footing with regard to property. In such cases, they generally insist upon a fair division of the assessment; but in most other villages, in which both the poorest and the most substantial ryots are found, the assessment is for the most part, unequal, and is always most favourable to the relations of the potail, and to such other ryots as hold out the most stubbornly.

5. *When a country has been surveyed*, the individual, supersedes both the village and district settlement, because it is then no longer necessary to waste time, in endeavouring to persuade the cultivators to accede to the assessment. The rent of every field being fixed, each cultivator takes, or rejects, what he pleases, and rents of all the fields occupied in the course of the year in any one village, form what is called the settlement of that village. But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop, render it convenient to make the village, precede the kulwar settlement, because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail, can never be ascertained, until it is pretty far advanced: and as the assessment of individuals must, in some manner, be regulated by the produce, the more advanced the harvest season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. This system operates, no doubt, in many cases as a tax upon industry, and an encouragement to idleness; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the country is surveyed, when every man will be made to pay, not according to the quantity of his crop, but of his land.

6. Though the crop should be considerably advanced before the individual settlement is begun, yet it ought not to be delayed beyond this period; and the sooner it is then finished, the better. If it were possible, it would be of great benefit to the inhabitants, that it could be effected by the time the first kist becomes due; because every cultivator, knowing the full amount of his rent, and having the whole of his crop on hand, would see at once how far it was likely to answer the demand upon him, and would thereby be the more enabled to turn it to the greatest advantage. If it was more than sufficient, he would lay up a part to sell late in the year, when the price had risen to its highest pitch. If it was inadequate, he would still endeavour, by selling it only by degrees in proportion to his kists, and by curtailing his expenses, to pay his rent. But when his rent is not settled, till after most of

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the kists have been collected; it is sometimes higher than he expected. He has probably not been so careful or economical as he would have been, had he known the amount of it earlier; and he is, therefore, unable to make it good. On the other hand, while he remains in this state of uncertainty, he sometimes suspects, without cause, that his rent will be raised higher than is actually intended. He perceives that his grain will not equal the demand against him; and he sells it off in a hurry at a low price, and absconds with the produce. It is, therefore, of importance that the individual settlement should never be longer delayed than is absolutely [751] necessary; for the same bad consequences often ensue from uncertainty, as from a higher assessment.

7. Whenever the individual settlement of a district is completed, pottahs for every ryot paying rent to government, should be made out by the curnums, according to the form prescribed in my letter of the 30th August, and transmitted to the cutcherry, to be signed by you, after having been compared. You should give them yourself, to the inhabitants of the villages, near the spot where you happen to be at the time; in all other places they may be delivered by the aumildar. It is proper that every pottah should have your signature, because the inhabitants have more confidence in it, than in that of the aumildar or potail. They know it is intended to guard them against extra demands; and they will be more likely to refuse compliance with them, when they have such a voucher in their possession. It likewise teaches them to look up to you, instead of the native servants; and, though they may not have courage to resist the demand in the village, to come forward afterwards with the complaint. They have always been so much accustomed to arbitrary exactions, that it is very difficult to prevail upon them, at least upon the poorer classes, to oppose them. But nothing tends sooner to convince them that there is a limit to assessment, and to encourage them to reject all extra impositions, than the general distribution of pottahs by the collector.

I am, Gentlemen, Your obedient servant,

Chitweyl, 30th September 1802. } (Signed) THOMAS MUNRO, Collector.

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the mode of conducting a Ryotwar Settlement; enclosed in his Report, dated 1st July, 1806.

Gentlemen,

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the modes of conducting a Ryot war Settlement.

Para. 1. YOU were some time since furnished for your general guidance with my instructions to Tehseldars, relative to repairs of tanks, the distribution of tuccavy, and the jummah bundy of the current Fusly. On the two former subjects, I have already offered such remarks as appear to me most necessary. My present object is to furnish you with a few, on the latter, and some other points.

2. From all I can learn, which is corroborated by all I have seen, no doubt remains in my mind but that the assessment in this soubah, is in most cases, far too high; and that the revenue realized from the country since it was ceded to the honourable Company, has very materially injured its permanent resources, and reduced the lesser inhabitants to a state of poverty, very much to be deplored.

3. The lamentable influence of the gramatans of villages over the lesser ryots, from whom they have always been in the habit of extorting considerable

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sums above the circar demand, was a ruinous evil under the late government; and the continuance of it in this, has certainly contributed to reduce the ryots to their present state.

4. The great difficulty of collection; the desertion of villages in part, and wholly; the artifices practised by the inhabitants to avoid payment of their rents, and conceal the public revenue; the miserable appearance of most villages, a great portion of the inhabited houses of which are without roofs, and of the inhabitants, a great number of whom are clothed in the garb of extreme misery, with many other marks which strike the eye of a traveller, and must touch the heart of one who has any spark of sensibility or feeling for his fellow creatures; are sufficient proofs of the opinion before urged, on the state of the country.

5. That many inhabitants, of comparatively affluent circumstances, have seceded, and others have joined in the frauds lately committed, merely with the view of profiting by the confusion created thereby, and avoiding the payment of their rents, I have no doubt; and where is the country in which there are not such people, always ready to support a popular cause of complaint, in the hope of aggrandizing themselves? The lesser inhabitants, as is always the case, have profited less than their leaders; but that they have profited is equally certain; and it is only thereby, that many of them have found means to pay the revenue that has been realized from them.

6. Wherever a tax is such, that the thing or property it is levied on, will not yield a sufficiency, after paying the tax, to recompence the owner for all expense incurred in taking care of it, and yield him a fair remuneration for his trouble; he must either give it up altogether, or supply the deficiency by fraud.

7. The mode of making the settlement last year (and nearly the same has, I believe, been observed in all former ones) is not calculated in my opinion, to correct existing evils; to ascertain the actual resources of the country, the circumstances of the inhabitants; or to do justice to the lesser ryots, who are so much in need of it.

8. In a new unsettled country, the assembling the curnums of four or five talooks at one place, for the purpose of drawing out the jummabundy accounts, even if they are superintended by the collector, cannot prevent the exercise of many abuses, which might otherwise be checked; but when the superintendence is left to a native, in whom little or no confidence can be placed, the plan will rather tend to perpetuate, than extirpate existing evils. The occurrences of last year, sufficiently prove the latter position.

9. The corrupt and fraudulent conduct of the curnums is well known; and yet it is on the word of these people only, that the settlements have hitherto been grounded. It is true, surveyors have been employed to check their accounts; but it is equally true, that where they have proved false, in the proportion of more than 150 per cent. the surveyors have not discovered, one per cent. [752]

10. The plan is equally injurious to many of the ryots; for as the curnums accounts of cultivation are too frequently written from memory, instead of on the spot, I have found in numerous instances, many more cawnies entered than were actually cultivated; many as reaped, that never were; many as nunjee, that have turned out punjee, and many totacal, which have turned out nunjee.

11. The tehsildars, with their cutcherries, instead of being a check on the curnums; instead of being caused to make regular circuits of their villages to excite the ryots, to extend their cultivation, to ascertain their circumstances, to alleviate them, to learn the resources of their districts, and how they can best be improved; instead of causing the curnums to accompany them on their village tour, and take the cultivation accounts on the spot, the correctness of which the tehsildars would then have the best opportunity of ascertaining by

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inquiry among the ryots, or by ocular demonstration if necessary, have hitherto been confined to the mere business of collection.

12. Hence arises that want of energy, that deplorable negligence, shameful ignorance, and, in some cases, corruption, for which the generality of the tehsildars and other native servants are so remarkable in this soubah. I have met with very few who know any other village than their cusbah, who know any thing of the resources of their districts, or can give a satisfactory answer to any question relative thereto.

13. Till the survey and valuation of all the lands in the country are finished, we must content ourselves with correcting the most prominent evils, by such means as are afforded us.

14. The instructions lately sent to the tehsildars have been framed, with this view. They are thereby, you will perceive, strictly enjoined to do every thing I have remarked in the 11th paragraph, that they have hitherto neglected to do. They ought now, therefore, to be on a circuit, distributing tuccavy according to the wants of the ryots, taking engagements from them to cultivate to the full extent of their means, and performing such other duties as are enjoined them, before the Huzzoor Cutcherry proceeds on circuit; they are directed to make a second circuit, in order to see how far the ryots have fulfilled their engagements.

15. When they have thus prepared their accounts, I propose (and wish you to do the same) to make a circuit of every talook under my immediate management, and conclude the settlement myself. I mean not to ground it on the village accounts only, however diligently they may have been superintended by the tehsildars; but I mean to check them by the presence of every cultivator in the talook, who will be examined as to the quantity of land he has agreed to take, and who will be told at the time what he is to pay; therefore, if he has then any fair objections to make, they will be attended to, but not afterwards.

16. Such is the present indolence, as well as ignorance of the generality of tehsildars, that I have little hope of their executing the orders sent them with any degree of vigour, unless they are stimulated thereto, by your presence in the talooks. I wish you, therefore, with that view, to make a tour of your districts without loss of time; and when you have finished it, to report the progress the tehsildars are making, with any other remarks you may deem worthy of communicating.

17. The plan of making a district settlement with every individual cultivating land, appears, at first, a most arduous undertaking. It is so on its introduction; but the benefits arising from it are so numerous, that in the end you will find it save much trouble. I speak of it from experience, having practised it for five years.

18. It tends more than any thing, to give the lesser ryots a confidence in those who govern them, and to render them independent of the curnums and heads of villages, at whose mercy they have hitherto lived. It gives them an opportunity of stating any injustice which may have been practised towards them by those people, either in the classing or assessing their lands; the truth or otherwise of which, can be ascertained immediately, by confronting the parties, and examining the accounts. It gives the fairest opportunity of proving the zeal and other merits of the tehsildars; and what is by no means the material benefit, it gives us, as collectors, a greater insight into the actual of the country and circumstances of the inhabitants, than can be obtain any other way.

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19. The lesser ryot, by learning at the time what he is to pay to government will soon learn to resist any extra demand made on him; and by knowing that a settlement will be made with him in the collector's presence, when he will have an opportunity of stating any fair objections hitherto, will enter on the labours of cultivation with a degree of cofidence and pleasure, he has never yet experienced in this soubah.

20. The frauds hitherto practised by the curnums, will be in a great degree prevented. They will in the first place, be checked by the tehsildar, who, if he does his duty (which it is our business, to cause him to do) will be able to detect most abuses on the spot; but such as escape him, will most probably be discovered by the collector's cutcherry, with the assistance of a few examiners, who should be sent to every suspected village. Persons discovered in consequence to have committed frauds, should meet with instantaneous punishment, which will tend more than any thing to prevent their repetition.

21. By the cowle namah circulated through the country, the teerwa on all cultivated land, at present so highly assessed, will be reduced to a standard that will at least give the ryot a trifling interest in the cultivation of it, though not so great a one, as he ought to have. The terms, however, on which he will thereby be permitted to cultivate waste land, will render his interest on the whole, better than it has ever yet been; and will, I have no doubt, tend to cause a very considerable increase of cultivation, in this at present desert country.

22. The satisfaction this cowle appears already to have afforded, satisfies me that the effects of it, will be extremely beneficial to government, as well as its subjects. The latter, seeing our attention to their circumstances, and our wish to render the country prosperous, will have [755] reason to rejoice in the change of government, and finding they can exist without it, will cease in a great measure, from resorting to those artifices lately practised by them.

23. The cowle namah is meant for your general, rather than your particular guidance; many instances will probably occur in which you may see reason to deviate from it. In any trifling case, I beg you will exercise your own discretion; but I desire the general principles of it may not be materially altered, without a reference to me.

24. I most particularly exhort you to let moderation be your guide, in the whole progress of your settlement. In a case of doubt, as to what ought to be a ryot's assessment, your decision should incline, if any thing, in his favour. The numerous arguments to be urged in favour or a moderate assessment are, to my judgment, incontrovertible. The flourishing state of those few districts that are blessed with one, sufficiently prove its benefits.

25. The effects of our inclining to moderation, will be beneficial to the circumstances of the ryot; and which are better, he will increase his cultivation, and thence the revenue of government. There can never be any difficulty in drawing any exuberance of wealth from him, should he ever be so fortunate as to possess it; on the contrary, by being too hard on him, we may most materially injure the resources of the country: by over assessing him one year, we may prevent his contributing to government, for many afterwards. How frequently this has been the case already in this soubah, you must well know. Increase of revenue, from increase of cultivation, not from an enhanced assessment, and increase of happiness and prosperity to the inhabitants and the country, should go hand in hand. If the former is obtained by a sacrifice of the latter, we defeat our aim, and prove ourselves most unworthy labourers, in the field we toil in.

26. At the same time I wish you to incline to moderation, I cannot sufficiently warn you against the artifices practised to deceive us. I am satisfied

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that frauds will decrease, as the circumstances of the people improve. But whatever they do happen, it will be our business to discover them; and not to punish the whole, on account of the misconduct of a few.

27. In concluding these remarks, I must remind you, that success depends more on our vigilant superintendance, than any thing else. The most unexceptionable orders that can be framed will have little effect, without it. The native officers in this soubah in particular, either cannot or will not act under them, with any degree of activity, unless they know they are diligently watched, and that their continuing to hold their situation, depends on their success, and the consequent approbation of their superiors. Much is expected of us. The result of our exertions, will shew how far we are worthy of the trust reposed in us. The facility, or otherwise, with which we realize our jummabundy, and the improvement, or otherwise, which at the same time, takes place in the revenues of the country, and its general prosperity; will prove with what degree of ability, we have made it.

I am, &c. &c.

(Signed) JOHN G. RAVENSHAW,
Colls.

Extract of the Proceedings of the BOARD of REVENUE, Fort St. George; 25th June 1804.

Extract Mr. HURDIS'S Report relative to the permanent Settlement of the Dindigul Province dated 16th Feb. 1803.

Mr. Hurdis, on Permanent Settlement of the Dindigul Province.

Para. 1. IN bringing before your board, the Schedules for the permanent system of revenue in the Dindigul province, I shall, with leave of your board, endeavour to show, with as much conciseness as possible, the mode the survey has permitted me to form in settling the zemindarries, and the detail thence arising, from the lowest ryot, with the value of his farm, to the first zemindar, and the value of his zemindarry.

2. This extent, I propose shewing in its full detail, as settled from the survey; and its jumma, as collected during the several Fusly years that have passed since its formation; and that the land rent may be solely and wholly seen, I have exhibited that only, in the statement, totally subtracting all enams, shotrium and devastanum lands, and all lands of sounardyem, each particular branch of which will be separately treated on, hereafter.

3. This statement shews the Dindigul districts and the sequestered pollams, converted into forty zemindarries; the number of villages composing each zemindarry; the resources in water for the cultivation; the census of the population; the agricultural property of the ryots, and the immediate resources of the zemindarry, in its number of looms, shops, and houses.

4. It enumerates the grants from the Cirkars, distinguishing the number of those who inhabit one zemindarry or village, from those who inhabit the neighbouring zemindarry or villages; the numbers under the head Oolcoody, being the actual number of ryots, viz. 16,146, who chiefly possess the actual cultivating property mentioned in the preceding columns, whereas the number noted as pyacoodies, are of those same people, but possessing lands in zemindarries or villages, within the precincts of which, they do not reside.

5. It shows also the numbers paying sounardyem to the Circar, which will in its own place be separately explained.

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6. The first part of the abstract that demands attention after the preceding columns, is the total tyaccut or land, with one exception only, exclusively the property of the Cirkar, which is distinguished by the survey, under its appropriate designation of poonje and nunje, giving in the forty zemindarries, goontahs 13,69,820. 12. or cawnies of Madras measurement, 5,95,249. 5 $\frac{10}{16}$. [754]

7. The land in dispute, forming the above-noted exception, will be an addition merely as land, to the zemindarry, or to the polygar with whom the dispute is or may be settled. The detail as regarding what is not productive, is now wholly deducted from the Circar land, in order that the investigation may be made without difficulty.

8. It however happens that in several of the lands under dispute, the sequestration of the pollams renders the whole the Cirkar property. What therefore was the contest with the polygars, is now simplified to the dispute between villages, and on the evidence given, there will be little cause for future dispute.

9. This deduction, thus made, leaves to the Cirkar, as its own exclusive right in poonjee and nunjee, 13,57,203, 7¼. or in Madras measurement, cawnies 5,89,766. 9. from which must be deducted the land classed as porempoco, or what is wholly uncultivable; and this deduction made, the remainder of poonjee is 10,75,989. 3. or cawnies 4,67,566. 11. $\frac{9\frac{3}{4}}{10}$; and the remainder of nunjee 54,326. 2¼. is the land on which both the real and probable value of each and every zemindarry is either fixed at, or may be expected to be, as agriculture may extend itself.

10. The valuation by survey of this tract of poonjee, viz. 10,75,989. appears on the average at 3. 4$\frac{4}{16}$. per goontah, per cawney 20. 4. and comprehends the rents of the cultivated poonjee lands of the districts as it is, together with the probable profit of intelligent and diligent zemindarries. The valuation of the nunjee in like manner, is at 1. 4. 10¾. per goontah, or per Madras cawney, 3. 3. 12$\frac{6}{16}$. and includes, as in the poonjee, both actual rents and probable improvement.

11. The average value on the total lands, ponjee and nunjee, viz. 11,30,315. or cawnees, 4,91,171. is on the same mode of calculation, 3. 13$\frac{\frac{3}{4}}{16}$ giving an apparent gross revenue of 4,31,264. 4. 12. on the Ain tyacut of the Dindigul province.

12. But from this apparent revenue, the whole of the terfee, or waste cultivated lands on which a valuation has been placed, must be deducted; the respective zemindarries show the valuation of it on each, both on poonjee and nunjee and the total average per goontah appears on the aggregate of goontahs, 7,30,380. 7¾. cawnies 3,17,388$\frac{10}{16}$. to be 2. 15. per goontah, or per cawney 6. 12$\frac{3}{16}$. making as a jumma 2,14,594. 2. 1. which estimated value of lands neglected, deducted from the gross jumma of 4,31,264. 4. 12. leaves, as the real land revenue of the district, 2,16,670. 2. 11.

13. I have thus far trespassed on the indulgence of your board, presuming that any other detail of lands, which are at present unproductive, would, at the present part of the report, be unnecessary. They will be noted on when the advantages which may arise to the zemindar from extended cultivation, are discussed.

14. The part of the statement now to be noticed, is that which begins to show the value of the lands under cultivation; and the first of those are such, as come under the description of garden lands. (Bajyhut.)

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15. The explanation of the particular rates of assessment on the aggregate, would give too large a detail; I have therefore (and I trust your board may not disapprove) thought it best to exhibit the detail of the Toddycomboo zemindarry, the whole of which applies to the whole of the forty zemindarries.

16. With this view, I beg leave to request the attention of your board to the mouzawar, or village statement of the zemindarries; in which No. 2. will show the principal villages composing the zemindarry of Toddycomboo, the total lands and assessment on which are formed the line entered in the abstract statement of zemindarries, and show the total goontahs, 582. 5¼. and cawnies, 252. 8. under the head of garden lands (bajyhut) in the zemindarry, their average value per goontah, 2. 4. 4¼. and per cawney, 5. 6$\frac{1}{16}$. both villages, and their gross fixed value 1,414. 1. 6¾. which constitutes the present assessment on those lands.

17. The statement, however, shows only the separate and collective value of each village, on the average of their respective and whole contents, under this express sort of cultivation. It therefore becomes necessary to show, from the statement of the hamlets depending on this zemindarry, the quantity and quality of the land giving the assessment, which shows the present average in each, and on both.

18. Hence in the detail quantity of land rated to its quality and situation, and according to the opinion and agreement of all concerned, your board will please to perceive in the total for Toddycomboo village and its hamlets, the number of goontahs, 278. 9¾. assessed at the gross sum of Cs 634. 7. 15¼. as noted in the Mouzawar statement, and in the totals of the same statement for Chittenaigputty, previously noting the several rates of assessment, the number of goontahs, 303. 11½. assessed at the gross sum of 779. 3. 7½.; these particular lands of these villages and hamlets, separately and collectively, composing this branch of cultivation, as before noted in their respective villages and zemindarries.

19. In the formation of the statement of hamlets depending on this zemindarry, it was necessary, to the proper examination of the lands, to enter into the most minute possible detail of the farms composing the hamlets. The farms are mentioned rather than the villages; because the convenience of the inhabitants of the hamlets drew them for their cusba, that they might be nearer to the lands they cultivated.

20. These are all lands belonging to the cusba, but although each hamlet has its name, it does not partake of the distinction of villages, as it has not the fixed bounds in respect to other villages, that its cusbah possesses in respect to other cusbahs.

21. Thus the statement of the ryots holding farms (the culwar statement) became necessary to show the detail on which the statement of the hamlets was founded, each individual [755] farmer being therein noted, with the quantity of the land he holds under grant from the collector, and to each quantity the specific assessment made by the survey, and agreed to by the ryot.

22. In the detail of Carrawaputty in Toddycomboo cusbah, your board will please to see an abstract statement of each ryot's farm, and the rate of assessment on the lands each respectively holds, under the head garden land (bajyhaut) and in the total of that head, will be seen the number of goontahs, 15. 3. classed under that head of cutivation, and the assessment thereon, 32. 9. 2. which quantity and assessment is carried into the statement of hamlets, and is one part of the general estimated average value of the garden lands (bajyhaut) of the village.

23. The same statement, viz. the coolwar statement of Chittenaigputty, applies in like manner to the statement of hamlets for the same village, as the

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one before noted for Toddycomboo; the various rates of assessment for garden lands, giving on the various holders of the 129. 13. an assessment of 343. 8. 13. which also is one part of the general average value, of the village, and which, with its own remaining hamlets and Toddycomboo Proper, forms the average of assessment for this description of lands, in the zemindarry.

24. But as this detail would be insufficient to bring before your board, the specific field on which the specific terwa is put, and which, through the claim I have before noted, gives the result already mentioned, I have added the field account, composing the respective farms of the different ryots.

25. This detail shows the fields, by name each ryot possesses; their measurement, and the rate of assessment on each field, and on each goontah. This rate of assessment is formed, as well from the judgment of the surveyors, as from the consent of the ryots of the village, who, with the proprietor of the land, were always present at every valuation, and fully canvassed every rate of terwa, ere the rate itself was made.

26. From this detail the farm of Tilla, No. 1, in the culwar statement, appears first in the village, and the garden land attached to his farm, under the name of the peleamunaum (tamarind tree) garden, appears to be one field containing three goontahs, eleven and a half annas, rated and settled at thirty fanams per goontah, giving as its total assessment, 11. 1. 9. as already entered in the culwar statement.

27. The remaining garden lands of this village, stand each as they were rated in the stutwa accounts, each garden bearing its own particular name, so given either from its situation, trees, or building on it, or remarkable rocks near it.

28. The stutwa account of Chittenaigputty cusba, shows the Nautameaur Nachyputta garden land (exhady and tholocum) its quantity, rate of terwa and fixed assessment, in like manner as for the same description of land in the cusba of Toddycomba.

29. In requesting the attention of your board to these details, my especial object is to show, that the general rate of assessment is easy, and that if the particular rate of particular fields appear heavy in account, the locality in respect to consumption of produce, or the quality of the land, in respect to the quantity of the produce, is the general cause. On these subjects, I shall hereafter have the pleasure of remarking. At present, I wish to carry your board through this detail, that should any error have occurred, I may avail myself of the full assistance of your board, in rectifying it.

30. The next division of resource in cultivation, is that which arises from the poonja, or dry land, the quantity of which, distinct from garden land, in fields and under cowle, is 33,75,841. 12¼. averaging 3. 14. $\frac{81}{2/16.}$ per goontah, and making cawnies, 1.46,692. 2. averaging per cawney, 815. $\frac{14\frac{1}{2}}{16.}$ and yielding as its fixed assessment, 1,31,940 5¾. or str. pags. 79,963. 42. 46.

31. The detail of this average, I beg to follow up in the same zemindarry, the same villages composing the zemindarry, the same hamlets composing the villages, the same coolwar statement for the hamlets, and the same stutwar statement for the coolwar account, as noted on in respect to the garden lands.

32. Hence the total and particulars of the poonjee in the culwar accounts of Toddycomboo, will show the particular statement, and the total poonjee in the culwar statement, and the particulars and total of the culwar will show the separate and assessed rates of the hamlets, the particulars and general total of

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which will show the total rate of assessment and fixed present value of the village (mouza).

33. The reference to the detail in Chittanaigputty, as in like manner the same mode of applying the field account (stutwar) upwards, to the culwar statement, that to the mouzara statement of hamlets, that to the mouzara statement of villages, and thence to the zemindarry, as appears in the statement.

34. The two divisions of garden lands and fields of the poonjee, show the total dry grain land under cultivation, to be goontas, 3,51,879. 5½. giving an average of 4. $5\frac{2\frac{1}{2}}{10.}$ per goontah, or cawnies, 1,52,903. $5\frac{10}{16}$ averaging 9. $15\frac{2}{16}$ or 27. 10. per cawney, as the fixed rent of the forty zemindarries.

35. With permission of your board, I shall again recur to the Toddycomboo zemindarry, to show as distinctly as possible, that the rent as fixed, is proper both on that zemindarry, and by the application of the same general reasoning, on the whole of forty zemindarries.

36. It will doubtless occur to your board, that the average rate of rent per goontah for the garden lands in Toddycomboo and Chittanaigputty, comparatively in the abstract statement, differ much; that the average rate on the poonjee rate (or fields of dry grain) in the two villages, differ more; that the comparative average of both descriptions of lands, are still [756] further in value each from the other, and that the average of both, partially constituting a zemindarry, exceeds the total average value of the forty zemindarries.

37. And first, for the difference obtaining in the garden lands, those for Toddycomboo rating on the average 2. 2. 12½. and those for Chittanaigputty, rating 2. 5. 10½. giving in favour of the latter, an apparent increase in value on the former, of $12\frac{11}{2/16}$ $14\frac{\frac{3}{4}}{16}$ per cent.

38. This difference arises, from the different rates of assessment in each village. Rates in Toddycomboo are from 35 fanams to four fanams per goontah, comprising with and within these extremes, fourteen different rates of assessment, which are specifically placed on the total garden lands, 278. 9¾. according to its quality and situation.

39. In Chittanaigputty, the rates vary from 35 fanams to 8 fanams per goontah, containing twenty-one different rates of assessment, which also are placed on the total garden land, 303. 11½. according to its quality and situation; the average of the higher rates of terwa in this village, on its own greater number of goontahs of garden lands, gives an higher value than the lower rate of terwa, on the lesser of goontahs of this description, in Toddycomboo.

40. In regard to the difference in the poonjee lands, on comparison it will appear, that the land of Chittanaigputty is better than the land of Toddycomboo. In these villages, the rate of assessment is made from 13 to 2 fanams per goontah, containing ten different rates of assessment.

41. In Chittanaigputty, the rate of assessment is from 15 fanams to 2 fanams, containing fourteen rates of assessment, according with the quality of the soil in this as well as in Toddycomboo.

42. The general average value of the poonjee fields in Toddycomboo, is 3. 7¾. goontahs; in Chittanaigputty, is 5. $7\frac{6}{16}$. per goontah yielding an increase of the latter on the former, of about $56\frac{3}{4}$. per cent.

43. That such difference should be, in villages joining each other, will at first view surprize; but the conclusion must not be drawn from these columns,

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a reference being had to the details of the poonjee fields. It will appear, that the greater part of the land of Chittanaigputty bears an higher rate of assessment, than the land of Toddycomboo.

44. This rate of assessment in Chittanaigputty, when averaged on the total poonjee fields cultivated in its village, gives a far greater rate of average value, in comparison with Toddycomboo, in consequence of its average being taken on a much less number of goontahs, the total poonjah cultivated in Chittanaigputty, being 2,880. 7.; and in Toddycomboo the greater number of 9,386.

45. Of this land in Chittanaigputty, viz. 2,880. 7. goontahs, 1,684. 10. are assessed at from 15 to 5 fanams per goontah, and of the poonjee fields in Toddycomboo, viz. 9,38,61,464. $2\frac{1}{2}$. only are assessed at these rates; the proportion this land of Chittanaigputty bears to its total, equals about $58\frac{1}{2}$. per cent. whereas the land thus assessed in Toddycomboo, viz., 1,464. $2\frac{1}{2}$. equals, on its total, about 15 $9/\frac{4}{15}$. per cent. only.

46. The lands of inferior rates, from 4 fanams to 2 fanams per goontah, in Chittanaigputty, are 1,195. 13. to its total poonjee fields cultivated, $41\frac{1}{2}$. per cent. and the lands thus assessed in Toddycomboo, are 7,922. $5\frac{3}{4}$. bearing on its total poonjee field cultivation, about 84. $6\frac{7}{16}$. per cent. Thus the difference appearing on the average of each village is easily explained, and perfectly corresponding with the reason already given.

47. The average value of the garden lands and poonjee fields together, is according to the rates before noted, apparently 82. 10. per cenf. more in Chittanaigputty than in Toddycomboo; the details in the rates of assessment already remarked, bring it to this difference of rate of terwa, and the explanations, whilst showing how it happens, fully confirm its consistency with them.

48. The proportion of each description of land in Toddycomboo and Chittanaigputty, to the cultivated poonjee, is in each, as follows; the total of Toddycomboo comprizing 9,665. 2. and the total of Chittanaigputty, 3,184. $2\frac{1}{2}$. goontahs only.

Toddycomboo:

	Goontahs.	
Garden	278	$9\frac{3}{4}$
Field's poonjee	9,386	$8\frac{1}{4}$
	9,665	2

Chittanaigputty:

Garden	303	$11\frac{1}{2}$
Fields	2,880	7
	3,184	$2\frac{1}{2}$

	Goontahs.	
Average on total	2 ·	$14\frac{2}{16}$
Do ... ... Do	27	$1\frac{14}{16}$
	100—	
Do ... ... Do	9	$8\frac{9}{16}$
Do ... ... Do	90	$76\frac{\frac{1}{2}}{16}$
	100—	

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49. Hence, in the great difference of 82. 10. per cent. noted in the distinct average terwa value of the two villages will be seen, an additional reason for such average in the larger number of goontahs of garden lands, independent of higher rates being calculated [757] on the lesser number of goontahs of cultivated poonjee in Chittenaigputty, and the small number of goontahs of garden lands being taken on the much larger number of cultivated poonjee fields in Toddycomboo.

50. This mode of reasoning through the details applies generally, and in the particular manner of it, to the total average on the forty zemindarries, and shows the reason of the average rate of teerwa of Toddycomboo being greater than the total average rate of assessment on the poonjee cultivated land of the forty zemindarries.

51. The next head of resource in revenue is, that which is denominated Nunjee, or wet lands. This head is divided into such lands as are made garden lands for betel, &c. named paunmala, and into daunmuddy, or paddy fields.

52. On the first division, viz. Paunmala, there is little to say. A reference to the village of Toddycomboo. in the hamlets of No. 11. Bodipooram, and No. 24. Cotior, will show the quantity and value of this description of land. The culwar account of Bodipoor will show the farmer of the village holding it; and the stulwar account, under the same number, will show the situation and name; and the same reference to the culwar statement of Cotioor will show the same result in every respect.

53. The average of teerwa on this description of land in the Toddycomboo zemindarry, is less than the total average rate 15. 11 per cent.; and this difference is, on account of locality with respect to water; those gardens for which water is drawn from the wells ever being of less value, and costing more labour, than those watered from nullahs or rivers, and the produce less certain.

54. It may be right to show, as briefly as may be consistent with perspicuity, this difference; and it may perhaps best be done by noting, that in Bodipooram the gardens are watered by a tank, giving water only, four months in the year.

55. The produce of this garden per goontah is as follows:—

From the betel vines	103	6	8
... plantations	9	6	8
... agatty trees	1	—	—
	114	3	—
Deduct, Charges which relate solely to labour, and of the vines, trees, and seeds ...	54	4	—
Remainder ...	60	—	—
From the remainder deduct the Ryot's share ...	45	—	—
Remains as the circar share	15	—	—;

which, divided on the cowle of three years, usually given for these gardens, gives the rent now settled, viz. C. 5. 6. hs. per annum per goontah to the Cirkar; and this rate of rent calculated on Verapilly's garden of 17¼, gives the total teerwa entered in the Schedule.

56. It may be noted here, that the ryots share is too great, in proportion to the Cirkar; the reason which custom has advisedly, perhaps, directed is, that the expense of watering is included in the ryot's share; and that even with every industry, a failure of the tank causes a partial failure of the crop.

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57. The zemindarry of Battalagoonter exhibits the rent of 8. 5. per goontah, the highest rent of this description of land. This proceeds from the gardens being fully watered all the year by nullahs from the river; and the produce from which this high rent is derived, is as follows :—

From the betel vines	111	6	15
... plaintain trees and agatty trees ...	19	3	—
	130	9	15
Deduct, Charges which relate solely to labour, and purchase of vines, trees, and feeds	54	4	15
	76	5	—
Deduct Ryot's share $\frac{2}{3}$ds	51	—	—
Remainder, as circar's share ...	25	5	—

which, divided on the time for which the cowles are given, yields 8. 5. per goontah per annum.

58. In this zemindarry, from the favourable situation of the garden lands, and consequently less probability of failure in the produce, the increase of the Cirkar share is made.

59. The lowest rent for this description of land is that paid for the gardens in Cullemunde zemindarry, amounting per goontah to 3 CC. which arises from the necessity of watering from wells, wholly; the produce is as follows:— [758]

From the betel vines	86	1	11½
... ... plaintain trees	12	8	8
... ... agatty trees	3	0	0
	99	3	2½
Deduct, Charges which relate solely to labour and purchase of the vines and trees	54	3	2½
	40	0	0
Deduct Ryots share 4/	36	0	0
Remainder as circar's share	9	0	0;

divided in the three years cowle, gives the rent entered in the Schedule, and which is rated lower from the unfavourable situation (as above noted) of the gardens.

60. In observing the average rates of rent on (daunmudyer) of the paddy fields, the great difference in many zemindarries will without explanation, be a matter of astonishment: the reference to the distinct villages of Toddycomboo and Chittenaigputty will shew a very great difference; but when the lands, giving the average noted, are compared in quantity and quality with those in the different villages to which they are joined, and the mode of average is attended to, these seeming difficulties will be easily reconciled.

61. Thus in Toddycomboo are 710 .6¼, averaged at 13$\frac{3}{4}$$\frac{1}{4}$. and in Chittenaigputty are 38. 12½. averaged at 2. 1. 15½. These two rates of teerwa, compared with the view of giving a fair average on the zemindarry, could never answer. In the former are 60. 2. at rates inferior, and equal to all in the latter, but those rates compose 8. 7½. only on the total mungal squally of Toddycomboo; whereas, in Chittanaigputty, the whole of the nunjee cultivation is comprised under 38. 12½.

62. Hence it is, that the rates on the very few goontahs, though averaging justly on these goontahs, appear, on the comparative average of the two villages,

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greater than the rate in Toddycomboo; but when the rate is added in average to that on Toddycomboo zemindarry total, the difference in the average, or between the

former	1	3	3¾	; and
the latter	2	1	15½	
equalling	8	12	—¼,	or

66. 6¼. per cent. which appears, on this mode, in favour of Chittanaigputty, will increase the total average of the zemindarry 7¼ only, or about 3. 7$\frac{1}{16}$. per cent. which also is the difference between these lands in Toddycomboo and the whole lands of the zemindarry.

63. The number of goontahs, and their situation, are detailed in the statement of Hamlets; but that your board may see the division of the highest rated lands among the ryots, I beg leave to refer you to the culwar statement, noted, and to the stulwar statement as noted on in reference to this paragraph.

64. The highest rated land in appearance, is that of Malmungalum zemindarry; and it requires explanation in abstract detail, as well to show the propriety of the assessment, as to prove it not comparatively higher rated than other nunjee lands. The Allenagrum zemindarry is the lowest rated; and it is necessary to show, in the difference between each, that the lands have been properly valued, and justly assessed according to their quality.

65. The nunjee in the Malmungalum zemindarry is thus divided:

	Average rate.	Goontahs.	Total value. CCs.
Turmeric and sugar cane, and gardens not included, in Paunmala	45 4$\frac{10}{16}$...	92 2¼ ...	417 4 10½
Paddy land yielding 2 crops	38 13 ...	562 5½ ...	2,182 1 3½
... Do 1 corps only	20 8$\frac{5}{16}$ ...	1,331 11½ ...	2,732 5 0
Nanjee taum poonjee ...	12 0 ...	1 13½ ...	2 1 15
Total average of zemindarry...	26 13$\frac{5}{6}$ ...	1,988 1 ...	5,334 2 13

66. From this it will be seen, that in the average, the rate of assessment bears from 45 fas. to 12 fas. per goontahs; but if the detail be further examined, the assessment will appear still higher.

Thus on the turmeric and sugar-cane gardens, from 30. 10. to 55. on the quantity of land above noted, giving the average before-mentioned.

67. It would seem that this rate is very high. The mode of settling it, is as follows:—The produce is always certain, as the lands that have the best command of water are always appropriated to it. This produce on the first sort of lands, by a full investigation, is, of turmeric, 60 tolans the goontah, the price of which has never been known lower than three fanams the tolan, and it is seldom higher than five fanams per tolan; the average then is rendered at four, which gives as follows:—

The produce 60 tolams, at per tolan	24	0	0
Charges, labour and seeds, &c. rated on the general customs of the villages	13	0	0
Remainder ...	11	0	0

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This remainder is divided with the sirkar, and that division fixed the rent of 5. 5. on the lands giving such produce.

68. The same mode in settling is observed, on the lands less productive; the charges are the same, and I may say, from my own investigation of them, fair, triflingly favouring the ryot. The lesser quantity in produce arises from a decrease in weight, rather than apparent bulk, but the value by measure and weight is generally the same, and the division with the cirkar less in proportion to the weights; which division, at the former rate, fixes the value of the goontah.

69. The rate of estimating the sugar-came gardens is in this zemindarry as follows:—The produce of the canes equals per goontah, on the first sort of land, on full investigation, one hundred tolans of jaggery.

This valued at 5½ fas. per tolan gives	35	0	0
Charges on cultivation, &c.	25	0	0
Leaving as remainder	10	0	0

which is divided between the ryots and the circar, as the rent, custom has ever authorized should be paid and received.

70. In lands of inferior quality, or when the command of water is less, the size of the canes diminishes; and that diminution giving a less quantity, of jaggery, lessens also the circar share, and consequently the value of the land it is grown from.

71. The plaintain gardens in this zemindarry, for this fruit alone, are the next head; and are settled as follows:—One goontah contains 500 trees; each tree yielding a produce of $\frac{5}{16}$ of one cully fanam, or 68 Madras cash, gives for the whole, as the yearly produce, ... 15 6 4

Charges thereon for plants and labour	8	6	4
Leaving as remainder ...	7	0	0

which, when divided with the ryots, gives the circar its fixed rent on the garden per goontah as noted; and this rate progressively, descends as the quality and situation of the land, in respect to water, appear to warrant.

72. The rates for plantain gardens, so settled, are only equal to the average rent of the better sort of paddy land yielding two crops, and the better sort yielding one crop. They are, however, seldom made in places like this, for sale of the produce, so much as for household consumption; and, generally speaking, if the lands laid in these gardens, were sown as paddy fields, the produce to the circar would probably be the same. The several rates of the lands which compose these gardens give the rate 45.-4$\frac{10}{16}$. on goontahs 92. 3¾. as before noted.

73. The lands in paddy fields, yielding two crops, are ascertained to be 562. 5½. goontahs; and giving per goontah from 28 to 44 fas. as the circar rent, the highest of which is as follows:

The first crop of the best of wet lands	17	0	
The 2d. crop from the same ground	8	6	
Total ...	25	6	
Sotundrum, &c. equal 12½ per cent.	3	2¼	
	24	3¾	
Ryot's share	11	1$\frac{14}{16}$	
Cirkar share	11	0	

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the fractions being let go to the ryots, gives at the rate of 4 fanams per cullum, 44 fas. per goontah.

74. The lowest rate of the lands giving two crops, is thus settled :—

1st. crop produces	...	10 6
2nd. crop	...	5 4
Total produce	...	16 0
Sotundrum, &c. of 12½ per cent. ...	...	2 0
Remainder	...	14 0
Ryot's share	...	7 0
Circar share	...	7 0

which, at the same piece, gives the lowest rate noted 28 fas.

75. The intermediate rates depend wholly on the quality of the lands, and their situation for water. The first sort of land, giving one crop only, approaches very near, in point of value the last sort of that which gives two; but its quality as land, is very superior, as the produce of the former arises almost wholly from the water, rather than the soil.

76. The lands yielding one crop are rated from 26. 4. to 13. 15.: the whole produce of the first sort 15 0

The sotundrum	...	1 10½
		13 1¾
Ryot's share	...	6 6¾
Circar share	...	6 6¾

C. f. a.

at 4 fanams per cullum 2. 6. 4. [760] C. M.

The last sort gives, as its whole produce, per goontah	17 11 9/16
Sotundrum	11 15/16
Ryot's share	3 5 13/16
Circar's share	3 5 13/16

at four fanams per cullum, is 13. 15. as noted. In this, as in the land giving two crops, the intermediate rates depend on the quality of the lands, and their situation for water. The average value in both instances, if taken from the division of the value of the highest and lowest rated lands, is less than the average value noted; and this arises from the various rates of assessment on the intermediate lands, being generally of the higher rate.

77. The total average produce on the lands giving two crops, is as follows :—

Whole average produce per goontah ...	...	22 2
Sotundrum, at 13½ per cent.	...	2 9¼
		19 4¾
Ryot's share	...	9 8 6/16
Circar share at 4 fas per cullum, gives 38. 13.	...	9 8 6/16

78. The total average produce in the lands yielding one crop is as follows :—

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Whole average produce				...	11	9
Sotundrum	...	...	...	...	1	$5\frac{5}{8}$
					10	$3\frac{3}{8}$
Ryot's share	...	...	...	...	5	$1\frac{11}{16}$
Circar share	...	...	...	...	5	$1\frac{11}{16}$

which, at 4 fanams the cullum, gives 20. $8\frac{11}{16}$. as the average before noted.

79. The last description of nunjee land in this zemindarry, is designated as nunjeetenum poonjee, to distinguish it as land that is uncertain of water, and thence the least valuable of the nunjee, as well as to show that the chance of a dry grain crop is preferred to be taken from it. A very small quantity of this land appears in this zemindarry, and is valued on its produce at 12 fanams per goontah.

80. Thus, in bringing before your board the variations in the nunjee land, and the proportionate assessment levied thereon in the Malmungalum zemindarry, I trust I have shown these lands equal to the rent fixed on them. In showing that placed on the Allynagrum zemindarry, I shall reduce the detail as much as may be consistent with the necessary explanation.

81. It may perhaps be proper to give a short account of this zemindarry. The villages composing it are Allynagrum, Woonjamputty, and Coonoor. When I took charge of the Dindigul revenues in September 1796, these villages were nearly desolate, as well from the rapacity of former managers, as from the incursions of the Colleries.

82. Allynagrum and Woonjamputty gave a small rent each, but the lands of Coonoor had not given any for many years; and the site of the village could hardly be ascertained, from its being covered with jungle. I gradually induced the inhabitants to extend their cultivation, and partly rebuilt Coonoor, which, from being totally unproductive, gives a rent of 362 CC. per annum; increased the cultivation and rents of Allynagrum 335½ per cent; and of Woonjamputty $385\frac{5}{16}$ per cent. above what they had been, since the Company's government had obtained in the district.

83. The industry of the few people in Coonoor (about ten houses) has however been ill repaid, as the lands are so very inferior in soil, and so very uncertain of water, that a half crop is never raised. Ryots have refused to settle there, and the lands which have been brought into cultivation have been those conveniently situated on the bounds of Allynagram and Woonjamputty, and thence occupied by the inhabitants of those villages.

84. Much as may be said on this subject, the chief reason of the low rate on the nunjee of this zemindarry, arises from the proportion of low-rated, and consequently bad lands, being much greater than that rated on the better sort of lands therein; and the better sort of lands in it, collectively and generally, being less productive and valuable than any lands in Malmungalum.

85. In Allynagrum the average of the paddy the lands, 245. $5\frac{1}{2}$. goontahs, is 12. $15\frac{13}{16}$; but to this must be added nunjee tenum poonjee 6 goontahs, at 5 fanams, which increases the quantity of goontahs to 251. and lessens the average value to 12. $12\frac{3}{4}$. and this average arises from rates at $26\frac{1}{4}$ to 5 fans per gontah.

86. In Coonoor, the nunjee lands are 653. $24\frac{1}{4}$. of which 236. 11. only can be said to be properly paddy lands: these, average 6. $9\frac{3}{16}$. which arises from rates of 7½ to 5 fanams per goontah; adding to the general average the nunjeetenum poonjee goontah to 416. $7\frac{1}{4}$. at 4. $1\frac{6}{16}$. making the number 653. $2\frac{1}{4}$. it gives, as the general average of Coonoor, 4. $15\frac{13}{16}$. as entered in the deshwar statement.

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87. Hence it appears that the nunjee lands in the zemindarry are 482. $\frac{1}{2}$ which average 9. 13. $\frac{6\frac{1}{2}}{10}$ per goontah, and that the nunjeteuum poonjee are 422. $7\frac{1}{4}$. at 4. 1. $\frac{11}{16}$ per goontah, added to the nunjee before noted, give the decreased avarage entered in deshwar statement of 7. $2\frac{1}{2}$. per goontah.

88. This abstract of Allynagrum, in comparison with Mulmungalum, will, I trust, show your board that the difference arises from the difference of land; the total average in Malmungalum, [761] is 2. 6. 13. per goontah, in which average there is not one goontah below the rate of 12. fas. in 1,988. goontahs. The total average in Allynagrum is 7. $2\frac{1}{2}$ per goontah, or 904. $8\frac{1}{4}$ less than half the quantity in Malmungalum, and of that quantity 131. $15\frac{1}{2}$ goontahs only being from 26. 4. to 12. fanams per goontah; and the remainder 772. $8\frac{3}{4}$, being at rates inferior in many respects to those on well cultivated poonjee lands.

89. Having thus substantiated that the value of the land has been properly placed in respect to its quality and situation, and according to the specific agreements of the individuals concerned, I beg leave to call the attention of your board to the total cultivation, and to the general modes used in assessing its value.

90. The total sagnally or cultivated land, amounts to 387. 948. $5\frac{3}{4}$, making 16,854. $\frac{2\frac{1}{4}}{16.}$ cawnies, calculating the goontah at square feet and at 2. 4. $\frac{64.\ 6\frac{1}{2}}{16.}$ as equal to one cawney; this land gives the rent assessed as 216. 070. 9. 10. averaging on the goontah 15. 15. per goontah, or 34. 75. per cawney.

91. That the general mode of fixing the assessment may clearly be shown, it is necessary to note the rates in the first instances, levied on the poonjee gardens (or baujhut); this part gives in the general cultivation 14,294. $9\frac{1}{4}$, averaging 1. 4. 1. $\frac{7\frac{1}{2}}{16.}$ and yields a revenue of 20, 144. $9\frac{3}{4}$. or, Str. pagodas 12,208. 23.

92. In rating the land giving this income, the assessment is at $\frac{2}{3}$ds to the ryots, after deducting the generally estimated charges of 3 f. colly per goontah, the prescriptive allowance for manure; hence $66\frac{2}{3}$. per cent. are for the ryots, or $1\frac{1}{3}$d or $33\frac{1}{3}$d per cent. only to the circar. This rate is the same on all lands of this description, and in whatever situation they may be placed.

93. The poonjee fields, or kate, gives on the general assessment of the quantity of the land noted under this head viz. goontah 337,584. $12\frac{1}{4}$ total of 131,940. $5\frac{3}{4}$. of Str. pags. 79,639. 42. 46. averaging at 3. 14. $\frac{8\frac{1}{8}}{16.}$ per goontah, or 24. 42. per cawney.

94. This average equally arises from the assessment being made at $\frac{3}{5}$ths, or 60 per cent. to the ryots, and $\frac{2}{5}$ths, or 40. per cent. to the circar from the average total produce. These two descriptions of land give the total poonjee, viz. 3. 51,879. $5\frac{1}{2}$.

95. The nunjee paunmalee goontahs 254. $8\frac{3}{4}$ are but a small part of the revenue; the average is 5. 7. 13. $\frac{14\frac{1}{2}}{16.}$ giving a total $14\frac{1}{2}$ 9. $15\frac{1}{2}$.; this average and total is produced from the various assessments on these gardens according to their situation.

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96. The best situated give, after deduction of all charges cultivation, $\frac{2}{3}$ds to the ryot, or $66\frac{1}{3}$d per cent. and $\frac{1}{3}$d or $33\frac{1}{3}$d, to the circar, and are watered in constancy from rivers, or nullahs.

97. The second sort give $\frac{3}{4}$, or 75 per cent. to the ryot, after deducting all charges of cultivation, and $\frac{1}{4}$, or 25 per cent. to the circar; these lands are watered from tanks by nullahs, and partly from wells, whence the uncertainty of the crop and increased labour causes the deduction.

98. The third and last description of these lands gives $\frac{4}{5}$ths, or 80 per cent. to the ryots, after deducting the proper charges of cultivation. These lands are always watered from wells alone, and thence the crop generally less certain, and the labour always greater.

99. The general assessment on the nunjee paddy lands is made on the customary divison of the crop after deducting the sotundrum, which cover all the proper expenses that the circar should attend to, and which amount to $12\frac{1}{2}$ per cent.; hence, including the sotundrum, the ryot's share is $\frac{1}{16}$. or $56\frac{1}{4}$. per cent. and the circar share $\frac{7}{16}$ or $43\frac{3}{4}$. per cent. The garden produce of turmeric, sugar cane, &c. are, after deducting charges, shared in equality with the circar, and the nunjee tenum poonjee, is on the whole produce 60 per cent. to the ryot, and 40 to the circar.

100. The general rates applied to the total goontahs 35,814. $7\frac{1}{2}$. or cawnies 15,560. $2\frac{1}{2}$. gives the sum of C C. 62.513. 4. $4\frac{1}{2}$. on the former averaging per goontah 1. 7. $7\frac{12}{16}$. and on the latter S.P. 37,886. 40. 75., averaging 2. 19. 45. per cawney.

101. The remaining land in the abstract is entered under the head Pillwany, and is let for the grass to the proprietors for their cattle. This land bearing a real value, was not included in the fuslee; neither is it entered in the average value of land, as the entry would fallaciously reduce the average value of the land under cultivation.

102. It did not appear right to me to give it to the ryots, at their discretion; the cowle is for it, as grass land, but if cultivated, it will give the rent the survey has fixed on it. This land has been made a specific head in the statement, both on account of the distinction with the ryots, and because, in the conquered countries south of the Noyel, a very considerable rent is derived from lands, which custom has given long since, on such cowles.

103. Your board will please to observe, that this custom obtains in the sequestered pollams of Pylney and Verapatchee only. The origin of the tax is the arbitrary imposition of the poligars on their ryots, and the assumption of power to themselves in their own pollams, similar to that of the cirkar on its own provinces.

104. This custom, if properly defined, as at rent for right of commona e might perhaps be productive of general utility; but great abuse proceeded from it in the Sultaun's country, during his government, which has partially only been corrected by the specific entry of the land so used, in the particular cowles to the inferior ryots.

105. The rent for the quantity herein noted, is trifling; but the consequences of the sacrifices of this would probably have taught the ryots in the Sultaun's country bordering on [762] these pollams, to expect the same favourable exemptions; and those would have been a sacrifice too important of the revenue of the country, to have been made with propriety.

106. Hence it remains for the determination of your Board. If added to the Teersey land, it will increase the valuation placed thereon; but if remaining

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to the ryots for the year, according to their cowles, there is the probable advantage of an extended cultivation on this land, in the ensuing year, to the zemindar, at the rate of its worth according to the survey.

107. Thus the whole assessment on the lands under cultivation of the forty zemindarries amount to 216,670. 2. 11. or st. pags. 1,31,315. 14. 12. which is settled on a progressive increasing cowle for three years, as hereafter mentioned.

108. The zemindars, from No. 1. to No. 13. exclusive, were settled previously to, in, and from, Fusly 1210; the fixed bariz of these zemindarries, and for permanency, is that in Fusly 1212, and amounts to 71. 233. 9. 3¼. This amount, is an increase on the settlement of these zemindarries previously to survey, which was 49,090. 3. 9. equalling 45. 1¾ per cent.

109. The progressive settlement of these zemindarries, to completion of the fixed bariz, is as follows:

Zemindarries 1 to 13. in Coll. 13. 14 & 106.

	Progressive fixed Bariz.	Soubah Bariz on which the fixed Bariz is calculated.	Decrease.	Increase.
1210 ...	54,209 1 10	...	...	5,11,881 10 6⅜.
1211 ...	62,827 4 11¼	49,090 3 9	...	13 737 1 2¼ 27 15¼.
1212 ...	71,233 9 3¼	....	...	2,21,435 10¼ 451¼.

Sic in orig.

110. This increase thus laid, was cheerfully agreed to by the ryots. The assessment had full respect to the preceding seasons, as well as to the individual circumstances, and as made, has hitherto been fully and regularly collected.

111. The zemindarries, from No 14, to 36. inclusive, were settled from 1211 to 1213; the fixed bariz for these zemindarries for permanency is that of 1213, and amounts to 1,23,411. 9. 9. This amount is an increase on the settlement of these zemindarries previously to survey which was 1,03,364. 3. 7¼ equalling 19. 6$\frac{5}{16}$; the progress from Fusly 1211, to the completion in 1213, is as follows;

Zemindarries from No. 14 to 36. Coll. 14, 108, 109.

	Progressive fixed Bariz.	Soubah Bariz.	Decrease.	Increase.
1211 ...	1,00,812 1 3½	...	2,552 2 7½	...
1212 ...	1,12,431 7 1	1,03,364 3 7¼	...	9,06,739¾ 8 125$\frac{4}{16}$
1213 ...	1,23,411 9 9	...	...	2,0,047 6 1¼ 19 6$\frac{13}{16}$.

112. It may appear strange that a decrease on the previous bariz should be made in the first year of a progressive increasing settlement; but the reason was, that the seasons of 1209-1210, were very unfavourable in the zemindarries that were lowered, and that many ryots gave up partially their lands, which, previously to the survey, were too highly assessed, and which, on being equalized by the survey, caused the decrease on the previous settlement, the deduction of which I judged were more salutary to the ryots to be made on the first year of the settlement, than in division on the 3 years.

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113. Added to this, the rents before the settlement on survey, were gradually increasing on the lands, from the time I took charge of the district to the time of settlement in Fusly 1211. Hence the ultimate increase of 19. $6\frac{5}{16}$. per cent. by the survey, was less than on those lands settled one or two seasons before, and which on that account, did not show the increase on them, viz. from No. 1 to 13. as the delay in settlement has made it appear in these.

114. The zemindarries, from No. 37. to 50. inclusive, were settled in permanency in and from Fusly 1212, and are progressive until 1214 Fusly, the amount of which in the permanent bariz, or 22,024. 3. $14\frac{3}{4}$. This amount is an increase on the settlement of these zemindarries from 1211 Fusly, which was 18,149. 9. $11\frac{3}{4}$. equalling ultimately 21. 5. $\frac{8\frac{3}{4}}{16}$ per cent.

115. The progressive settlement of the zemindarries to the completion of the fixed bariz is as follows:

Zemindarries 37 a' 40. Coll. 108. 110. 112.

Fixed Bariz.	Soubah Bariz.	Decrease.	Increase.
1212 ... 17,814 7 $11\frac{3}{4}$	...	3,352 0 $3\frac{1}{16}$	...
1213 ... 19,921 9 7	18,149 9 $11\frac{3}{4}$	...	1,771,911$\frac{1}{4}$ 9.12$\frac{1}{16}$
1214 ... 22,024 3 $14\frac{3}{4}$	...	...	3,874. 4. 3. 21. $5\frac{8\frac{3}{4}}{16}$

[763]

116. The decrease in Fusly 1212 in this settlement, has reference to the causes before noted on, and your Board will remark that these zemindarries relate wholly to what formerly composed the Verapatchee pollam, the assumption of which took place in Fusly 1210, and when the cultivation for that year was made and ascertained.

117. The peons of the polygar, who held lands, and whose cultivation in that season, 1210, enabled the nautumcars to pay the partial settlement, lest partly those lands in 1211, and several of them wholly, in 1212, following their inclination generally as to their place of residence; this deficit thence partially arising in Varapatchee pollam is compensated ultimately in other places wherein those people have settled; and the increase of 21. $5\frac{8\frac{3}{4}}{16}$ per cent. on the full settlement, shows that their emigration was very trifling in its effect, on the revenue of these zemindarries.

118. The total of this settlement, for permanency on the lands absolutely the property of the circar, is CCh. 2,16,670. 2. 10. or st. pag. 1,31,315. 14. 12. being an increase of the average value of the six first years of this district, from 1200 to 1205 inclusive, or 59,180. 14. 48. equal to 121. 14. $\frac{1}{4}$ per cent.: and if calculated on the average of ihe cirkar collections, or what from the existing accounts was brought to the cirkar account, viz. 43,543. 39. 24. equals 201. 9. per cent.

119. Having shown the value and settlement of the cirkar lands under cultivation, the next addition to the jumma will arise from the assumption of such enaums as are directed by orders to be annexed to the cirkar lands, and declared responsible for the public revenue assessed on the zemindarry.

120. The total lands that were in enaums in the forty zemindarries equal 68,254. 5$\frac{1}{2}$ being $6\frac{1}{16}$ per cent. on the total cirkar cultivation lands the value of which, amounts to CC. 35,788. 3. 10. equalling 8. $4\frac{3}{4}$ per cent. on the gross value of the total cirkar cultivable land.

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121. The deductions in waste cultivable land of 23,020. 5. valued at 18,975 15¾. leaves as the enaum cultivable lands 45,234. ½. valued at 26,813. 2. 10¼. which number of goontahs and valuation, as well totally as partially, are shown in two separate statements, as they belong to their particular zemindarries.

122. The enaum list shows the total extent, and explains the cause of the enaum. I have not found sunnuds for any. All, with some exceptions which I shall point out, have been retained by the incumbents, under the prescriptive right of long possession.

123. The statement of the enaums which should remain their possession, comprehend those solely of a religious nature and some few of such as the prejudices and superstition of the natives require, should be given up to them; these are found as Davadyen Bumadya, and some fees of the Chitta (or sundry enaums) the explanation of which in the general list, shows their use, and which explanation will, with the leave of your board, be the cause of their confirmation.

124. This confirmation, if given, will extend to cultivable land for the enaumdars, equal to 35,173. 4. valued at 16,484, 59¾.; giving on the gross cirkar cultivable land, $31\frac{3}{16}$. per cent. and the value of the cirkar cultivable, 3. $13\frac{2}{16}$. per cent.

125. Of this land thus valued, the quantity of 17,215. 11¾. only are cultivated, giving 10,160. 2. 6¼. being on the gross quantity of the cirkar cultivated land, 4. 7. per cent. and on the rent of the cirkar cultivated land, 4. $11\frac{3}{16}$. per cent.

126. *The enaums thus noted on, are, exclusive of the villages in enaum to the pagodas, which will be noted hereafter; and whether taken in their most extended or most confined view on their accounts, are submitted to your board, as most moderate.*

127. These explanations, may perhaps not be thought to have been necessary in this place; but as the display of all the resources of revenue here, may make your board more decisive on what is ultimately to be fixed, I thought it necessary to show all, notwithstanding I have not added these items to the fixed barizes. Part of the assumed enaums, and those added into the jumma, are the Woolija enaums; these, comprehending the sibbendy, public and private, of the village, are under the directions of the board of revenue, solely responsible for the assessment of the zemindarry.

128. The remainder of the assumed enaums, are those given by the heads of villages, or by aumildars and renters to dancing girls, poets, musicians, heroes and others, contributing to the pleasure of their immediate employers, and which never having had positive claims on the cirkar, have generally been assumed and formed part of the extra revenue account, although they have been distinguished separately in account, that, under reference to the board, an ultimate decision might be obtained on them.

129. To these enaums clandestinely bestowed, are to be added usurpations and alienations of the poligars for the cawel; those as heretofore obtaining, are under the orders of the board of revenue, added to the zemindarry estates; and though the increase is small, to each respectively, the measure has certainly given the final blow to poligar authority, and promises, under the future police, safety to the ryot, and the traveller.

130. The cawellies of Gollupanaig, Gopianaig, and Poojamynaig, were assumed with their pollams; but have always been kept distinct in account. The proceeds from them, have hitherto always been entered in the extra revenue account. Those lands entered under the name of Amanaigur, are recovered usurpations of that poligar, from an original alienation of Connivandy from the

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lands of Autoor; the income of this also has heretofore, since recovery, been carried to the extra revenue account.

131. These description of enaums assumed, viz. the Wooliga enaum, the sundry (chiller) enaums and cawelly, amount wholly to 33,081. 1½ giving the estimated value of 19,303. 8¼. [764] being on the gross number of sirkar goontahs, 2. $14\frac{13}{16}$. per cent. and value being 4. $7\frac{10}{16}$ per cent. on the gross estimated value of the sirkar cultivable land.

132. The reference to the cultivation is far greater in its rating, than in the enaums proposed to be let go, the cultivated of the whole being 28,018. 5 ¼. giving on the cirkar cultivated land, a quantity equal to 7. 3½. per cent. and in real value, 16,633. 4. being on the cirkar rents, for its cultivated lands, 7. $11\frac{5}{16}$. per cent.

133. Of the amount quantity of total enaum lands, viz. 68,254. 5½. it appears that the land proposed to be permitted to remain with the present incumbents, viz. 35,173, 4 equals 51. $8\frac{9}{16}$. per cent. of the total, and the amount proposed to be assumed and added to the estate, viz. 53,081. 1½. equals 48. $7\frac{7}{16}$. of the total, both giving the amount 68,254. 5½.

134. Included in the above 35,173. 4. proposed to be free, but deducted in the total value, because belonging to sounardyem, are those which pay a fixed tribute of 92. 3. 8. pooroopa to the respective zemindarries; these enaums, it is reported, were originally free-gift by the Gentoo and Mysore governments, but after the war with Chundah Saheb, and about 50 years ago, the present pooroopa was assessed by the aumildars and renters and remained so until this day. These deductions, in value 92. 3. 8. thus made from the total value of the cultivated land before noted, there remains with the enaumdars, 10,067. 8. 14 ¼. which bears 4. 10⅛. per cent. on the total fixed bariz of Fusly 1214.

135. Thus, these severally previously noted additions of assumed lands, enaums to the cirkar jumma on the lands, give a total for Fusly 1214, of 2,33,323. 2. 15. or str. pags. 1,41,408. 2 46.

136. The taxes that are derivable by the proprietor of the land, and belonging to the branch of revenue known in these districts under the name of Sounardyem, literally gold collection, because they are not subject to any charge under an aumeeny management, are wholly shown opposite each zemindarry to which they respectively belong.

137. In the particular statement, your board will observe, the different heads under which this revenue is derived. The ponicando, literally hill fields, contain a number of spots of land, called corookums; these are cultivated by the Momooly billbook and richaxe; no settled measurement is given for the rent, but several corookums, are cultivated at the will of the labourers, and paid for by an usage rent as cultivated.

138. The tax on topes is assessed according to the produce of the trees, which chiefly is affected by their age and situation; there are sixteen sorts which are usually productive to the cirkar, the assessment on which is noted in the detail on each sort specifically.

132. The poroopo, 92. 3. 8. before noted, deducted in the enaum statement, is by usage added to the sounardem; the detail of this also is entered on the statement, explanatory of this kind of revenue.

140. The total hence arising from what under this head belongs to the zemindarries, equalling 2,383. 5¼. or str. pags 1,444. 24. 34. to which must be added the sounardyem of the cawelly, arising from a tax on topes, and equalling 14. 2. or 8. 27. 33. with the former, making a total of 2,397. 7¼. or str. pags. 1,453. 6. 57. is added to the former total, making, as the revenue of the district, specially explained, the sum of CC. 2,35,720. 9. 15¼. or str. pags. 1,42,861. 9. 23.

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141. Having thus brought forward the soundardyem belonging to the cirkar exclusively; that which belongs to the enaums proposed to be left with their possessors, stands next for explanation. This your board will perceive, on reference, to be entirely made up from taxes on topes, amounting to 344. 7. 15. which sum, added to 10,067. 8. $14\frac{1}{4}$. gives to the enaumders the total amount of 10,412. 6. $13\frac{1}{4}$.

142. The taxes in this statement, I deem to be such as do not, under the orders for the formation of the permanent settlement, belong to the land, but that, as being wholly professional, are retainable by government, and subject to such future alterations, as its judgment may choose to make.

143. The number of shops are noted, and the taxes thereon. They are regularly fixed, in proportion to the estimated value of the trade each individual carries on.

144. The house tax is improperly so called, as it is in fact a sort of shop tax, levied in manner similar to that called the shop tax. The customary mode of settlement is by estimate, on the probable trade of individuals; viz. the wurtucks, or manufacturer who carries on his trade at home, is fixed on the proportion to this trade and profit; the dyers and silversmiths, in proportion to their income derived from their trade; the anicoody, or people who work in trade as common workmen, in proportion to their respective estimated income.

145. The loom tax is assessed by long usage on the produce of the loom, rather than on the loom itself. Thus, those weavers who have three or four people in a family, put out more work from the loom than those who have a lesser number, and the number of pieces, as well as quality, determine the rate of assessment.

146. In other instances, the looms of the dhans are taxed, in proportion to the time they work at their looms, and the produce of their time; since, in the months of cultivation, they leave their craft to attend on that particular business. Hence, by so much the less as they may in proportion with other weavers, appear to pay for their looms, they by a much greater proportion assist the revenue of the cirkar in cultivation.

147. The tax on oil mills is fixed on the proportionate estimate at the mills. The tax on iron-founders is fixed on the furnace, according to the labour of the founders, in bringing the ore from different distances; and that on the indigo makers, is levied in proportion to the labour, in bringing the leaves of the vippal trees, the produce of the vats. [765]

148. The puller wurry is a tax which has its rise in the aumeeny management, but which has been improperly continued as part of the sounardyem, even after the lands have been held in rent. It is settled and collected on the pullers of the nunjee villages, as a prescriptive and to the cirkar, from the privilege they have, of dividing the men of different fees they get in reaping, and threshing the crops in the fields.

149. The honey-rent, or gootoo, is a licence by custom paid for as much of that article and the wax of bees, as may be found by the renter, in particular jungles or mountains.

150. The tax on the Patna Chitty and Bogamy, has its rise from the custom of the right and left hand cast, each having an head or chief. The one of the right hand cast, was called the Patna Chitty, and of the left, Bogamy. Each respectively by prescription collected from their cast, certain impositions authorized by the servants of government.

151. The office of each, was that of censor on their respective casts and dependents; and the tax was originally supposed to have been gratuitious, and in compensation to them for their trouble.

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152. The Mussulman government destroyed partly the power of these people, which was very dangerous, inasmuch as they swayed their casts to their inclination, and ever were the sentiments of the right and left hand casts generally; the assembly of each being always under them, and influenced by their advice, which in many instances stayed not at murder.

153. On my arrival at Dindigul, in Sept. 1796, several tumultuous assemblies were made which determined me to suppress the power of the chiefs of these sections; and as my appointment gave me the power of judging, I thought it right the casts should continue the payment to the cirkar they had before made to the Patna Chitty and Bogamy.

154. The ghee goota is a sort of village monopoly; the renter has the exclusive right of buying and selling ghee in retail; and, on the computed profit of this monopoly, the tax is levied.

155. The tax on carriage bullocks is levied, on the proportion of income to the owner derived from their use those working in and near the residence are said to be less profitable, but that may be from the mode of barter among the natives, whence real profit is neither so easily defined or so minutely settled; but for those going far, the profit is easily known from the general regulations for hire; and, on the estimated union of these different modes of labour, the tax is fixed.

156. These several taxes, amount to 8,330 5. 9. or star pags. 5,048. 37. 12. and though belonging to the jumma of the district, do not for the reasons before stated, belong to the zemindar. To these also must be added the sounardyem of the enaumdars, proposed to be permitted to enjoy their enaums amount to 64. 4. 6. or star pags. 39. 3. 3. 51. making *in toto*, 8,394. 9. 15. or star pags 5,087. 39. 43. These, as assumptions of privilege by the enaumdars, I have entered with taxes that belong exclusively to the cirkar; conceiving, under the present orders, that the enaumdars are not to have the privilege of bringing taxes so properly derived to the zemindars.

157. This statement will exhibit to your board at one view, the increase in land brought forward by the survey; and from the inaccuracy of the curnum accounts, prove the necessity of the measure. In justice however to the ryot. it is proper to remark, that those places in which the difference is very enormous, have been very generally desolate, from either the unhealthiness of the climate, the frequent inroads of banditti, or the rapacity and deception of former managers.

158. The total increase appears to be 109. $9\frac{9\frac{1}{4}}{16}$ per cent. on the ain cultivable land; the decrease in baltalagointa, I have not been able to account for; the increase in the tersey of 141. $9\frac{1\frac{1}{8}}{16}$ is enormous, more in quantity than the total amount of the number of goontahs given in by the curnums on the ain cirkar land.

159. The accounts of the curnums were delivered in at the cutcheree, as the survey proceeded; and the falsity of them was proved before the village. In what manner, the accounts were made up by the curnums, or on what measurement, I cannot find out; but the survey has restored order, and the accounts now with the curnums, are those made by the survey.

160. The increase in the cultivated lands in several zemindarries, appears very large. This arises from the actual increase on survey, and from the deceit of the nautumcars and curnums in concealing and fabricating accounts, which, though highly culpable in itself, was the only means they had of combating the extortions of the venal servants of the cirkar.

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161. Hence arose an irregularity of assessment, and great inequality of rent. Those ryots who were able to interest the curnums, held their lands for almost nominal rent; whilst those who were not so fortunate, although possessing lands equally productive, were under-sold in the markets, and ultimately ruined. Their lands were taken into the general cultivation of the village by the curnum; but usually entered as waste in the accounts given to the cirkar; and so long as the spoils derived from this conduct were equally distributed, the act was not noticed. On this assumption, it will appear, that the general increase equalling $67\frac{\frac{3}{4}}{10}$ per cent. does not press hard on the ryots.

162. In bringing the increase of land before your board, I must advert to the report of Nov. 24th 1795, on the Dindigul district, by Mr. Wynch, and extract his reported measurement [766] of the ayacret, or total cultivable land, exclusive of enaum, of what in the schedules now sent composes the Toddicomboo zemindarry, as follows:

		Chucs.	Mr. Wynch's Report.	Curnum's Account previous to Survey.	Present Measurement.
Toddicomboo Village.	Poonjee	... ...	12,020 11	17,221 3	21,473 14
	Nunjee	$119\frac{1}{16}$	479·12	740 6	1,060 154
			12,500·7	17,961 9	22,534 $13\frac{1}{4}$
	Poonjee	... ...	2,427 $5\frac{1}{2}$	2,520 —$\frac{1}{2}$	4,726 $5\frac{1}{4}$
	Nunjee	$5\frac{14\frac{1}{2}}{16}$	23 10	33 11	38 $12\frac{1}{4}$
			2,450 $15\frac{1}{2}$	2,553 $11\frac{1}{2}$	4,765 2
	TOTAL Zemindary ...	... ...	14,951 $6\frac{1}{4}$	20,515 $4\frac{1}{4}$	27,299 $15\frac{1}{4}$

163. From this, it will be easily seen that his account was incorrect; first, in being less than the curnums account by 37. $3\frac{1}{2}$ per cent.; and secondly, less than the present measurement by 82. $9\frac{1}{2}$ per cent. which is an increase of 33. $1\frac{\frac{1}{2}}{16}$ per cent. on the former accounts of the curnums.

164. By the incorrectness, in the first instance, is shown the proof of what has been previously urged in respect to the deceit of the nautamcars and curnums, and of their fabrication of the village accounts which was partially corrected by my promulgating the intention to survey, as the work was commenced on.

165. I do not mean by this, so much to condemn the sources of information on which Mr. Wynch's report of 24 November 1795, was founded, as to endeavour to show that the general great increase observable in the statement of the curnums account, arose more from their own fabrication of them, with the view of procuring means to satisfy venality, than from the ignorance of the actual extent of lands, and its positive increase on their accounts by survey.

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185. In the resources of the sounardyem, as belonging to the zemindars, at present, little improvement can be expected; even that which may arise from planting of topes or extension of the ponicando cultivation, can hardly be held out as an object for immediate speculation.

186. On the sounardyem, which as professional, commodities in detail, I have not included in the resources of the zemindarry, a very great increase may be expected under proper regulations of excise; but as partial innovation might injure rather than improve the revenue, I have not attempted to alter what custom has established, and which cannot effectually be regulated, but under some general system for excise on the whole country.

187. In every act of my management, I invariably adhered to the customs of the natives in cultivation, and made the extension of agriculture the first object; the very great increase of revenue also shows the increase of agriculture, and I am so well convinced of the resources of this province, from my own inspection, that I cannot doubt, but that under a vigilant superintendance, and firm yet almost imperceptible guidance of the labours of the inhabitants, if peace continues, the revenues from the increase of population, and the habits of industry which may be then expected to be confirmed in the ryots, will, in the course of ten years, be nearly doubled.

188. But as agriculture must be considered as the foundation of what must, in the most essential manner contribute, to the prosperity of the country, it is necessary that its particular effects should be encouraged; the rents on the land must soon exhaust the district, unless its manufactures be encouraged, and those, only, can bring to it, the sums exacted from it by taxation.

189. Hence it is necessary for the prosperity of the country, that commerce should in some degree, more powerful than at present, partially restore to the industrious ryots, the sums which the various settlements of the country have collected from it; and that the circulation of revenue so derived, if not made beneficial by its confinement to circulation in the province from whence it may be drawn, should not in its consequence, become pernicious to it.

190. I beg to apologize for this digression, but in observing the drafts on this treasury for the factories of Salem, Tinnevelly, and Ramnad, it cannot but be seen that, the prosperity of those countries must be better established, from the more extensive circulation of cash within them than this, which, notwithstanding the value it now bears, must fall, if its numerous looms be not regularly and fully employed, and its internal commerce more sought after, and more firmly established. [767]

Extract PROCEEDINGS of the Board of Revenue at Fort St. George; 8th January 1807.

Extract Letter from Mr. WM. GARROW, Collector of Coimbatore; dated 30th November 1806.

Letter from Collector of Coimbatore; dated 30 Nov. 1806.

Para. 5. SINCE the year 1801-2, these assessments have been the established standard of collection. Corrections and modifications have been introduced where it has been found necessary, and the present accounts and report are submitted, as the ultimate result of the survey arrangement, and from which there does not appear the least necessity for deviating.

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6. The object of the survey being to equalize the land-rent throughout, it was necessary to refer to the mamool rents then existing. Their diversity however, and the disproportion found between the recorded area of land, and the quantity ascertained after measurement, rendered much consideration necessary before an average rate could be found to be so generally adopted to the country as to avoid (in the act of equalizing individual assessments) the two extremes of rendering the total jumma of the country too high, or too low, compared with that of the preceding.

7. The Andoor and Eroad talooks were the first upon which the experiment was tried; and from them, were obtained the data upon which were founded the subsequent general assessment for the other districts. In these two talooks, the rents differ considerably from those obtaining in the remainder of the division; the reason is, that, being the two first which were assessed, village by village, and field by field, the regularity which appears in the rents of the other districts, was impracticable with regard to them; for that regularity in the latter, was produced by the data obtained, and final arrangement resulting from the detailed assessment of Eroad and Andoor.

8. Previously to the survey, the different gradations of land was unlimited. Properly speaking, the gradation did not depend upon the land; capricious assessments were made upon the soil, and it frequently happened that the pecuniary circumstances of the owner, was the principal criterion by which his field was assessed. As an example of the diversity of rates obtaining, your board will find in the Appendix, a statement of the former rates of assessments in nine villages of the Andoor, and a similar number of the Eroad talooks. The gradations will be observed in the village of Chadayampolliam, to amount to sixteen. In Talleanellore, to be only five. In Guttysomoodram, of the latter talook, they in poonjee, are fifteen, and garden, two in number. I shall add but one more example in the instance of Sankarampolliam, which has twenty kinds of assessments. Had these classes of land been attended with an equitable progressive decrease of assessments, the rents of the ryot would have been tolerably moderate; but, as I have before remarked, the assessment paid by the owner gave rank to the soil in the scale of gradations, instead of the soil proving the standard of assessment.

9. This will be the better observable, on a reference to the first sort of land, where the same description paid 8 chuckrums in Guttysamoodram, and 3. 5. only in Coomarayanoor. The same difference exists, more or less, in the inferior sorts of land. Those whose farms were most highly assessed, were generally those who were thought, best able to pay it. They in return, imposed upon the cirkar by concealing the real extent of those farms. This struggle between rapacity on one hand, and fraud on the other, had totally confounded the real and equitable assessment of the village.

10. Experience, and the information of the ryots themselves, confirmed the necessity of consolidating the different classes into a definitive number, which was fixed by the consent of the people themselves, in conjunction with the surveyors, at the following rates; viz.

For Poonjee	...	...	...	Twelve:
For Gardens	...	...	...	Four:
For Nunjee	...	...	...	Four:

which number was found to embrace all the descriptions of the lands of the division. In course of classifying the lands, the quantity recorded by the curnum, differed, as may be supposed from the measurement now made. The mamool butta exceeded in double and triple proportions, the measured area. The various high rents produced by the curnums, therefore were not respected, for the buttas, mavoos, chays, &c., therein mentioned, proved less than the land

actually prossessed by the ryot, as it may be supposed that the adaptation of the mamool rent per butta. &c., upon the farms cultivated in 1209, would not answer on the same land. After measurement, it was next necessary to ascertain the proportion that should now fall on the land, and to equalize it, with as great a degree of accuracy as possible. The proportion of the mamool rent upon the land thus ascertained to exceed the butta, was to be found not only in one or two instances, but in the almost innumerable and capricious rates obtaining in every village. The detailed accounts, at length afforded the necessary rate. By averaging the whole of the different rates in different villages; by a further reference to the rents of the other talooks of the division, and to the actual produce, charges, cultivation, and the ryot's share, the enclosed, D. was found to be as correct and equitable a scale of assessment as could be adopted.

11. The averaged mamool rate of the former measurement having been formed, a scale of the assessment, after rejecting fractions, was fixed upon as a standard; in order to judge of the proportionate remission that ought to be made in consequence of the reduced area of the buttas, &c. after measurement. [768]

12. On adverting to the Scale of Assessment, D. the third column will show the averaged mamool rate per butta, alluded to. In column four, will be found the proportionate remission; and in column five, the permanent rent as it now stands, on each field.

13. After the formation of this scale, little further labour was necessary. The quantity and quality of land being furnished from the surveyors in the districts, the assessment was applied to each class of land, as it corresponded with the class in the scale.

14. The next point was the comparative state and situation of the villages.

15. It is evident that lands, though first, second, and so forth, in one village, cannot correspond invariably, with similar classes in other villages. Independently of this circumstance, local causes throw some villages of equal, or even superior quality of soil, into an inferior scale to others, either from their remoteness, which has an effect upon the scale of their produce, the unhealthiness of the climate, and the depredation of wild animals; besides various other impediments to agriculture, which it is needless to enumerate.

16. These considerations, held out the propriety of subdividing the villages, in reference to their relative prosperous circumstances and local advantages, into four kinds; and in order to form the distinction, it was fixed that the first sort of land, in the second class of villages, should be assessed on a par with the second sort of land, in the first description of villages, and the calculation so continued, until the rents of the four descriptions of villages were equalized.

17. The talooks also are affected in a similar degree, in respect to their remoteness and other causes; a further remission was granted on this account also, as will be observed on reference to the note at the foot of the scale.

18. In order to convey an idea of the effect which the operation of this scale of assessment has had upon the revenue, I have, in the statement E. instanced two villages. It bears example of the increase and decrease of the revenue by its introduction, and shows the remissions found necessary to be made.

19. The village of Vellacanar will be observed to have had, by mamool accounts, 213½ bulls of poonjee, for which at various rates, it paid a revenue

Chs.	f.	Chs.	f.	a.

of 920. 7. making an average of 4. 3. 2. per butta. By the survey, the quantity of the land was increased to 276 buttas, the whole of which was included, in

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five of the twelve gradations of land, as affixed by the ryot and surveyors in conjunction. It will be recollected, that 32 fanams per mamool butta, was found to be the highest poonjee, when averaged upon a particular number of villages in Eroad and Andoor, with the progressive deduction of 2 fanams in every inferior class in succession. Upon this principle, the first sort of land containing 100 buttas, at 32 fanams, would have paid 320.; the second sort, containing 87 buttas, and assessed at 2 fanams less than the first, viz. 30 fanams, would have afforded 261; and progressively until the total cultivated land-rent

Chs. fs. a.

was reduced to 814. 4. 0. by paying even according to the averaged mamool scale in D. but, by the general application of the scale of remission, the

Chs. fs. a.

subtraction of 6 annas. reduced it still further to 511. 7. 0.

20. Gardens, by mamool, formerly paid, not for the soil, but chiefly upon the productions cultivated in them; and, as I have mentioned before, generally upon reference to the circumstances of the holder. It was difficult to obtain any criterion to fix the assessments upon them. By the correctest average that could be obtained from the gardens of Eroad and Andoor, the highest assessment was found to be between eight and thirteen, and the lowest from about 1. 8. to 5. conty. chuckrums the butta

21. In the same manner as it had been applied to poonjee, the average mamool teerwa was adopted, as a scale of assessment for gardens, also in order to ascertain the possibility of its being generally fixed for all the districts, with the intention, should it be found that the increase of revenue was too great, to reduce it considerably.

22. The mamool scale of assessment made it from 8. to 6. 5. per butta; the average teerwa found, was 7. 5. 6¼. but as this rate of assessment, though on reference to the former rent, was comparatively early in the village of Vellacanar, would have fallen heavy on others, if generally adopted, it was necessary to reduce it still further, by remitting 30 fanams on the first, 22 fanams on the second, and 20 fanams on the third class of garden; as being a more equitable difference between the garden and poonjee rent. By this means, the permanent average rate is reduced from 7. 5. 6¼. (the mamool teerwa) to 4. 9 per butta.

23. Such a reduction, would scarcely appear warranted, unless the following circumstances are adverted to.

24. The Northern Division contained 977 villages; the addition, by measurement, classification, and by calculating (for experiment) by the average mamool scale of assessment, but chiefly by the increase of assessment in nunjee, of which hereafter the gross bariz rose to chuckrums, 5,15,326. 3. 10½. exceeding the bariz of the Fusly 1209, by chuckrums, 1,59,432. 5. 5¾. This increase was by no means an object desired, as the consequence of the new assessment; it served only to point out the mode of equalizing and moderating the land-rent throughout the country, without incurring the danger of depreciating the revenue.

25. While the reduction between the averaged rate of 32, and the remission of 6 annas, &c. was prosecuting, the increased quantity of land brought into account, proved, in general, more than equivalent to the fall, by their remissions; so that the circar, in lightening the land-rent of every ryot too much below its former rate. was gaining, by the greater quantity of land brought into account. [769]

26. While, owing to this circumstance, the gross bariz of some villages in one talook actually was made to exceed that of the preceding year, it mattered little whether, by the operation of the remission, the revenue fell in other

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villages, as in the instance of Vellacanar; for so long as the total bariz of the talook, was found to maintain its level with that of the year before, there existed no ground for apprehension, that government could suffer even a temporary loss of their usual receipts, as I have more than once repeated. The object of the survey was not to occasion a rise of the revenue, further than by the beneficial effects of its operation, at a future period.

27. The village of Veerabaundy will show the reverse, by the adaptation of the same principle of assessment. It contained in the mamool account, 198 $\frac{6}{8}$ buttas of poonjee, paying 508. 6. 5. at the average rate of 2. 5. 10$\frac{1}{4}$. per butta; the measurement multiplied the number of buttas to 363, which composed eight different classes of soil, upon inspection. By calculating at the rate of 32 fanams for the first sort of soil, and 2 fanams less in the classes in succession, there occurred the very great increase of 444. 5. 11. upon the same land that was cultivated in the preceding year. A remission was found necessary to be made, as would bring the gross revenue nearest to the level of the bariz of 1209. The very highest poonjee assessment now established, excepting Eroad and Andoor, does exceed 20; the difference between that, and the mamool average rate, was remitted; being 6 annas, or 12 fanams for the first sort, 11 for the second, and in the successive remission of 1 fanam, in every class.

28. Still, there was a rise in the gross bariz of that village. But this may be attributed, to the greater quantity of land in cultivation which had not paid its fair rent, or had been altogether a fraudulent tenure.

29. The same remarks that have been made on the garden lands of Vellacanar, apply to those of Veerabandy; and upon the same principles of assessment and remission, there is an increase in the village of Conteroy, chuckrums, 32. 7. which, with its poonjee increase, shows again, in consequence of the survey, of 126. 2. 11.

30. The foregoing examples attach chiefly to poonjee; by which it is clear, that by the adoption of one uniform scale, there can be no loss; since the fall on the rents of one village may be always expected to be counterbalanced by the additional acquisition of land in another. It may now be necessary to add a few words on the subject of nunjee assessment. The measurement and classification took place at the same time, and in the same manner, as in the former.

31. The most considerable tract of land of the former, is situated under the watercourses of the Myar and Bhovany rivers, in the talooks of Danaigun, Cottah, Satemungalum, Gopaulchetty pollam, and Eroad.

32. On reference to the nunjee lands of Gopaulchetty pollam, and of Eroad, there appeared a very great disparity in the assessments. The average rate of the former, was 5$\frac{3}{4}$ annas only per goonty, or 3.6$\frac{1}{2}$. per cawney. In Eroad, the same land paid 13$\frac{1}{2}$ annas per goonty, or 3. 2. 13. per cawney. The reasons assigned for this frudulent difference were, that Gopaulchetty polliam abounded with Bramins, the dependants of the late government servants. As the uncertainty of money payments from the cirkar was a plausible excuse, so they availed themselves of it, in paying themselves in land at a low rent, which they underlet to the lower ryot. Their friends and relations were, of course, not forgotten in these misappropriations.

33. Another reason assigned was, that the apprehension of paying double rent, prevented their raising a second crop; and that they paid only in reference to a single one. There is, however, little justice in the excuse.

34. The nunjee lands of Eroad were cultivated by the common class of ryots. They always raise two crops, in which that talook differs from Gopaulchetty polliam. It borders on the Salem districts, where a speedy sale is effected of the produce. These advantages, of course tended to advance the

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Eroad assessments. The Gopaulchetty polliam nunjee, did not however, so far fall short of these advantages, as to be entitled to the very great indulgence in rent. The produce of a single crop in the latter, was nearly equal, from the fertility of the soil, to the double crops of Eroad; and the superiority in quality, in a great measure, counterbalanced any casual deficiency in quantity. It became necessary to assimilate the rents of the land of the two districts as much as possible; and they are fixed, as will be observed, in the scale of assessment, taking, in average of the five of the highest assessed villages of the Eroad district, the mean highest rent per goonty will be found to be 1. $2\frac{10}{10}$ per cawney, 11. 6. $6\frac{1}{2}$. In reference to this and other local circumstances, the permanent rent for the first description of land, in the first class of the village of Eroad, was fixed at 1. 1. or 10. 6. 4. per cawney, with a deduction of 1 and 2 annas for the class of land immediately below it, and a progressive decrease of one anna between each of the remaining inferior gradations.

35. The above paragraphs, will be more particularly explained by a reference to the scale of nunjee assessment, in Statement D. wherein is comprehended a distinct account of every description of land, from the rent of the first description of soil of the most favoured village, to the worst class of the most inferior village. It may scarcely be necessary to remark, that the gradation of nunjee assessments must depend less upon the quality of the soil, than upon the contiguity of its situation to the stream. By this statement, it will appear that the Gopaulchetty polliam lands, are assessed on more equal terms with Eroad; but as the high assessment of the latter, arises mostly from its double crop, the deduction of 1-4th of the assessment is allowed, when the land of Gopaulchetty polliam bears but one crop, to be paid in full on raising a second.

36. The rent of lands watered by tanks, were settled, in a similar way. Reference was had to the quantity of water, and the period for which they would hold it on an average of [770] seasons. The highest rent. per cawney, of such lands, has been fixed at 5. 6. 4; and the lowest at 4. 11. as will be seen in Statement D.

37. It is only necessary to make one remark further; that whatever the description of land may be, and whatever the assessment, one-third of that rent is demanded, when invested as pasture.

38. The land-rent having been thus settled, the sournaydyem, or money-rent, was the next object of attention. I have, on a former occasion, fully entered upon the subject. It will be necessary, therefore, to say but a few words in addition to my address, under date the 9th May 1805, in explanation of the mode in which this description of revenue was taxed. It must be first premised, that they were divided into two classes; the one called Hyum or fixed sournaydyam, which is not subject to much variation, such as the production of trees (the ground on which they stand not paying land-rent) the rent of the collections made of ginger, &c. in the hills; this is a solitary instance only in the talook of Coimbatoor, and the jodiga or quit rent paid by bramins of Bramhadain enam lands possessed by them. The second class of sournydiam is the taxes on bazars, possessions, &c. &c. For a more particular explanation, I beg to refer to my letter of the 9th May, 1805, with its references.

39. The mode adopted in classifying the bazars, was similar to that observed, in the classing of the land. It would have been hard, and indeed oppressive, to have formed the assessment, by a scrutiny into the private profits on the extent of commerce in which the merchants were concerned; and even were the attempt made, there was every probability that the inquisition, would have been defeated, by the reserve of those to whom it was directed. It would have been desirable to have made one single desined tax answer for every bazar in the place; but it would have been at variance with the system of

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equalization, which it was the intention to introduce; and certainly the lower retail dealers, would have had considerable room for complaint, in being obliged to bear the unequal burden with their more substantial competitors.

40. It was, therefore, left to the merchants, in conjunction with the surveyors, to fix their own gradations of rank. This left them no room to complain; and indeed the result was more advantageous to the revenue, for many who may, on scrutiny, have avoided coming forward, would, from a principle of vanity, assert their situations, rather than be placed, in point of consequence, below their inferiors. The bazars are therefore formed into four distinct classes; the highest paying four chuckrums, and the lowest one, throughout the country. The remainder of taxes on professions, houses, &c. is detailed in statement E.

41. I trust, that in endeavouring to explain the foregoing mode of survey and assessment, I may have been sufficiently clear. The accounts have been, as far as practicable, formed to avoid diffuseness; and at the same time, to retain their simplicity and perspicuity, for the purpose of enabling your board to observe, at one view, the innumerable and undefined mamool rents reduced to a collected state, by an average made upon those of two talooks. In the next instance, the reduction made upon that average, in consequence of the relative superiority of the recorded quantity of land to the butta and gooly adopted as the standard, the progressive decrease made in the different classes of land; and finally, and further remissions granted to the villages and talooks, on consideration of their local and accidental inferiority.

42. By this simple mode of assessment, the equality throughout the division is general. No ryot can complain of his rents being unjustly higher, than those of his neighbour. The assessments are acknowledged to be equitable upon the different classes of ground; and the only room for complaint must originate in the erroneously placing the land in a class superior to its quality; a mistake which ought to have been avoided by the ryots, who, in conjunction with the surveyors, classed their own field; where others have been found, they have been immediately rectified, and in all instances, to the advantage of the ryot. I am therefore confident in offering, that the arrangement, as it now stands, will be found to have been formed with a precision, which will obviate much future trouble.

Extract PROCEEDINGS of the Board of Revenue, at Fort St. George; dated 24th July 1806.

Extract Report from Mr. WALLACE, Principal Collector in Tanjore and Trichinopoly; dated 15th June 1806.

Letter from Principal Collector in Tanjore and Trichinopoly; 15 June 1806.

2. ALTHOUGH the board is in possession of the general grounds on which the present settlement is formed, it will be still proper to recapitulate briefly those grounds, as well as to offer, more at large, some remarks and observations regarding the result of them, in order that a just opinion may be formed of the nature and effect of the plan which has been adopted for the realization of the revenues of those districts, particularly of Tanjore.

3. I shall bring the settlement of Tanjore and Trichinopoly under the consideration of the board separately, and I shall commence with that of the former district.

TANJORE.

4. The nunjah lands of Tanjore have been assessed in the present year, in the following manner.

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5. The average produce, per valy, of each village, in Fusly 1210, 11, and 12, has been taken at a medium standard produce for all the lands of each village, and the standard produce has been allotted on each cutta or field, of each village, by the general consent of all [771] the meerassadars of each village, where there was more than one landholder, and where there was only one landholder in one village, the allotment on each field was made by himself. In some villages, at the eastern extremity of the Cavery, in the Mayaveram district, where there was not any nunjah produce in Fusly 1212, owing to the entire failure of the river, the produce of one of the two subsequent years formed part of the average.

6. The proportions of this medium produce liable to taxation, which forms the foundation of the land revenue of this province, were allotted according to the plan submitted by my predecessor, in his report to the board of 20th December 1803.

7. It varies from 50 to 60 per cent. of the standard gross produce, after deducting the usual sotundrums and mauniums; and its variety depends on the facility or difficulty of irrigation, which the different rivers and large channels of Tanjore are known in general to present.

8. The rate at which the taxable proportion of the standard produce of the lands have been valued, are the results of the averaged prices which the grain of each particular district yielded to the circar, during the three last years of the rajah's administration, and the three first of that of the Company's.

9. The foregoing plan has been adopted for the settlement of the revenues of the nunjah lands of 4,081 villages; the adoption of it, has been found impracticable in 595 villages, for reasons which will be hereafter explained.

10. The extent of nunjah land brought under cultivation in the 4,081 villages above mentioned, amounts to valies 72,653. The land revenue arising from this extent of land, amounts to Tanjore chuckrums, 1,74,105. or star pagodas, 7,27,960. This amount divided on the lands assessed in this year,

	Ps.	Fs.	C.		SPs.	Fs.	C.
makes the average tax, per valey,	10.	0.	66.	or per Madras cawrey,	1.	40.	35.

11. Before I proceed to remark on the degree of permanency which may be allowed to the assessment thus fixed, on a considerable portion of the nunjah lands; I shall state such further particulars regarding the settlement of the land revenues of Tanjore for the present Fusly, as are to be considered entirely of a temporary nature.

12. The plan alluded to in the foregoing paragraphs having for its principal object the establishment of a fixed land tax, could not, at the season of the year when the settlement was commenced on, be introduced universally into the districts. As in the arrangement for fixing the jumma, the future welfare and happiness of the landholders were particularly consulted, it was of importance that it should be received by them, not as the expedient of the day, but as a permanent measure calculated to insure to them all the benefits arising from the fixation of a moderate defined land tax, and from future increased industry in the cultivation of their lands, and in the disposal of the produce of them.

13. It was further necessary to the successful operation of the plan, that no restraint or compulsion should be used in introducing it; but that those who were not sensible of its advantages should be gradually led to its adoption by a practical comparison of the benefit it held forth, with those of plans adopted on former occasions, for the realization of the revenue.

14. The circumstances under which the general plan could not be introduced into the nunjah lands of Tanjore, are to be considered as arising from two causes; the one where the season had operated so very unfavourably

as to counterbalance in the opinions of the landholders, by its present evil effects, the future advantages derivable from the plan: the other, where the landholders, notwithstanding timely rains and abundant freshes in the rivers, were either too indolent to profit by them, or influenced by a desire to have their lands assessed at a low rate; and thinking that this desire could be easily accomplished by improverishing their crops (a practice not at all novel in Tanjore) want only neglected to do justice to the fertility of their lands and to the bounty of the seasons.

Sic in orig.

15. Between the unavoidable calamity of the one class, and the wanton neglect or indolence of the other, it was just to make a wide distinction.

16. Accordingly, where drought or inundation were known to have occurred, either the actual produce of the lands, or a correct estimate of the crops was taken, and the taxable proportion thereof was calculated, and its value commuted, as in the lands where the land tax had been fixed. The settlement thus made was declared to be only temporary; and the inhabitants were instructed to consider it as an indulgence, which they were in no case to expect a repetition of.

17. The situations where the season had the unfavourable effect here alluded to, are in the southern parts of the provinces. In the Talacaud and Munnargoody talooks, 75 villages were overflowed at different periods, as well from the rivers as by heavy rains, so as in some places to reduce the crops below one quarter of the ordinary produce of these lands which are some of the lowest of the province, which are situated close to the rivers, and which, besides, are so near to the sea as to feel the bad effects of heavy monsoon rains.

18. The villages in Puttacottah, which suffered from the extreme drought, which many parts of the southward experienced during last year, are at the southern extremity of Tanjore, on the borders of Shevagunga and Tondiman. These villages, situated on a high level, are entirely dependant on lakes for their cultivation; and the want of heavy rains having left the lakes almost without water, the cultivation was not only reduced in extent, but the crops on the ground were quite impoverished. A few villages, likewise, on the high lands of Munnargoody Trivady and Talacaud, suffered from the same cause. The total number that suffered from drought was 89, of which 74 are in Puttacottah, and 15, the remainder, in the other three talooks just mentioned.

19. The number of villages, the nunjah lands of which, in consequence of the badness of the season, were thus temporarily taxed, are in number 164; their extent of nunjah land is [772] 4,034 valies, and the amount of the assessment on them is Tanjore chuckrums 46,670, or star pagodas 19,446.

20. In those cases where the season was avowedly favourable, but where the landholders insisted on rejecting the assessment arising from the average produce and commutation price, without assigning any sufficient reasons for their lands not being fully able to pay as much as lands which had been under exactly similar circumstances, it appeared necessary that the landholders should not have advantages superior to, or the same as were conferred on those, who, by paying proper attention to their cultivation, were enabled to accept the new mode of settlement, or who, disregarding any trifling temporary loss which it might occasion them, embraced with satisfaction, the future and permanent advantages which it held out. Were not some marked distinction thus made, the introduction of a permanent land-tax into the district would have been impossible; for none of the inhabitants would have acceded to the risk which the payment of fixed revenue renders indispensible, if they saw the full advantage a warum and price held out by the plan of settlement granted to those who insisted on the actual state of their crops as the basis of the settlement.

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21. Besides, great expenses have been incurred by the government to secure to the district where these villages, in particular, are situated, the full effect of good seasons; and very large tuccavie advances had been made to the landholders. In consequence of these measures, the meerassidars had full and sufficient supplies of water, as well as ample means for profiting thereby.

22. Notwithstanding these advantages, the inhabitants of 595 villages alledged that the crops on their lands were, in the present year, unequal to the proposed assessment, and disregarding the permanent advantages held out to them, they preferred a settlement calculated on the actual state of their crops.

See para. 43.

23. Had it been practicable to have fixed the assessment previously to the commencement of the cultivation, these objections would, of course, have been disregarded; indeed they could not have been urged. But as it appeared that the crops in these villages did not, from the indolence or wanton neglect of the inhabitants, promise to yield crops so large as the medium produce gave, it became necessary to make a temporary arrangement, which while it would secure the landholders from all loss should still show the people at large, that the superior benefits of the new mode of assessment would be granted only to those who would likewise take the risk of seasons on themselves.

24. A reduction of the untaxable portion of the ascertained or estimated produce appeared best calculated to attain this end; accordingly, the warum of the inhabitants of the villages under consideration, was reduced 10 per cent. lower than that which was allowed in the settlement of the other villages in the same district, where the general plan had been received; and the remainder of the ascertained or actual produce was commuted, as in the other villages in the district.

25. The number of villages in which this temporary settlement was made, I have before remarked, amounts to 595; the extent of nunjah lands in them is 10,959 valies, and the amount of jumma 1,69,182, or 70,492.

Chus. S.Ps.

26. The whole extent of nunjah land thus brought under cultivation within the year was 83,612 valies, and the amount of the fixed and temporary assessments thereon is 19,16,287, or 7,98,453.

Chus. S.Ps.

27. The other principal head of revenue is Punja, payable on the high lands of the province. Under this head, I shall class all lands not yielding paddy; they are as follows:

1. Nunjah land cultivated with dry grain, called vail punja.
2. Baugayut, or garden land formerly called sournadyum; the two former are watered from the rivers by picotahs, or from wells and tanks.
3. Punjah land, particularly called teddul punja, being the highest land in the country, and dependent entirely on the falling rains.
4. Topes.

28. Where nunjah land was temporarily brought under punjah cultivation, on account of the want of water in the rivers, it became necessary, of course, to form a temporary assessment on it. On a consideration of all circumstances, it was calculated that these lands generally could bear one-half of the assessment on lands of the same description, in the same village, but which were cultivated with nunja or paddy crops, which were more abundant and valuable than those of dry grain. This was the general principle adopted for these lands; but where, after due enquiry, it appeared that the assessment thus given was too high, or too low, the necessary augmentation of it was made.

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29. There were 2,878 valies of vail punja land brought this year under cultivation, the total amount of the assessment on it is 23,007. or 9,586.
Chus. S.Ps.

30. The baugayut land has been assessed, not with reference to the articles with which it was actually cultivated; but on a consideration of the different degrees of fertility which it possesses, and which it would have shown under ordinary cultivation, with wet or dry grain. Accordingly nunjah land, which had been converted into baugayut, has been charged with the average nunjah assessment of the village in which it may be situated. Where lands under baugayut cultivation are watered by picotahs, or wells, they have been assessed according to their different degrees of fertility, arising as well from the nature of the soil, as the manner in which they are watered, and where, as in some few instances, the baugayut productions are [773] cultivated on the high teddul punjah lands dependant solely on the rains, they have been assessed with reference to the soil only, the same as all other teddul punja lands.

31. The extent of land brought under baugayut cultivation amounts to 2,029 valies, and the assessment thereon yields a total of 25,713, or 10,713.
Chus. S.Ps.

32. The teddul punja land, dependent wholly on rains, has been assessed entirely with reference to the degree of fertility which the soil possesses, ascertained by classification, and by reference to the produce of former years.

33. The extend of teddul punjah land brought under cultivation in this year is valies 29,478. and the assessment thereon yields a total of 1,43,010, or 59,587.
Chus. S.Ps.

34. The tope tax, as levied according to the number and nature of the trees composing each tope, has been abolished, and the land on which the topes are situated, has been assessed according to its fertility, and with reference to the same class of teddul punjah land under grain cultivation; the extent of tope land is 1,025 valies, and the assessment thereon 4467. or 1,861.
Chus. S.Ps.

35. In fixing the assessment on all the different descriptions of land brought under the general head of punjah, the taxable proportion of the produce has been taken at two-fifths, and the value thereof has been calculated on an average of the prices of the different sorts of punjah grain in the last three years.

36. The total extent of punjah land brought under cultivation, is 35,412 valies, and the assessment thereon yields a total of 196,199, or 81,749.
Chus. S.Ps.

37. The total extent of nunjah and punjah land brought under cultivation in the present year is 1,19,024 valies, and the total amount of the land revenue arising therefrom is chucks. 21,12,487, or str. pags. 8,80,203.

38, For the details of the foregoing general results, as they affect the divisions and talooks of Tanjore, I beg leave to refer to the statement, No. 3.

39. Before entering on the few remaining heads, under which the revenues not arising directly from the lands, are classed; I shall proceed to offer such remarks regarding the arrangements which have been adopted for the realization of the land revenues, as appear to me necessary to enable the Board to judge how far the establishment of a defined, moderate, and fixed land tax, has been attained in the present settlement.

40. The general plan for the assessment of nunjah lands was detailed at considerable length in the propositions which I had the honour of submitting to the board, under date the 8th September last. The instructions

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of government and the board, on the subject of warrum, and the mode of taxing garden and tope land I had the honour of receiving in a letter from the board under date the 3d of January last, and the approval of my propositions of the 8th September was communicated to me with reference to the instructions just mentioned on the point of warrum, &c. on the 16th of January.

41. Thus the instructions of government and the board, on the subject of warrum, and my propositions regarding the average medium produce of the lands, and the valuation to be set on the taxable proportion thereof, from the basis of a settlement, which has for its chief object the establishment of a fixed land tax.

42. Out of the whole number of nunjah villages, 4,676, containing an extent of nunjah land of 83,612 valies, brought under cultivation in the present year, it has been found practicable to introduce the plan in question into 4,081 villages, and to extend it to 72,653 valies of land, being $83\frac{1}{64}$. per cent. of the whole arable nunjah land, cultivated and uncultivated, in Tanjore.

43. From the badness of the season, it was found impracticable to establish the plan in 232 villages, containing 5,573 valies, being 6⅜ per cent. of the total nunjah land of the district; and in 363 villages, containing 5,385 valies, being $6\frac{9}{64}$. per cent. of the total nunjah land, the plan could not be introduced, from the neglect of the meerassadars, without creating a repugnance to it, which, at the season of the year when the settlement was commenced on, it would have been improper to give room for, and which general policy rendered it necessary, in every point of view, to avoid. The temporary settlements which have been effected in the two last cases, making together an exception of $12\frac{3}{64}$. per cent. of the whole nunjah lands of the districts, have been explained in paragraphs 16. and 34.

44. The board will have observed, that the plan in question has been first applied to the lands of each village in general. The assessment payable on each kutlai has been left to the joint determination of all the meerassadars of each village, who doubtless are best acquainted with their different degrees of fertility; the amount, thus allotted as the tax payable on each field, is entered in a register signed by the meerassadars and curnums of each village, and deposited in the division cutcherry as well as in the villages.

45. Where a meerassadar holds one or more kutlais in one village, the extent of each kutlai, and the tax on it, are inserted in the pottah which has been granted to him; where a meerassadar holds only a portion of a kutlai, or portions in several kutlais, the proportion of the tax on such kutlai or kutlais is allotted on its portion or portions, and the amount thereof, with the extent of such portion, is inserted in the individual pottah. Every meerassadar in Tanjore has been furnished with a separate pottah for the land held by him in each village; and each pottah is regularly stamped, numbered, and registered. For the information of the Board, I transmit a translation of the registers of kutlais, proprietors and teerwas, in one village.

46. I have much pleasure in stating to the board, that the plan adopted for the establishment of a fixed land tax on the nunjah lands has been received with marked satisfaction, by [774] the landholders of the very large portion of Tanjore into which it has been introduced. They regard the ground on which the medium produce of their lands has been, taken as a just and moderate standard of their fertility; the proportion of this produce, which forms their untaxed share, is extremely favourable to them; and the rates at which the government right in that produce has been commuted, are universally allowed to be as low as they ought to be. The arrangement having been calculated for each village on actual facts, both in regard to produce and price, and not on theoretical statements, has secured, as far as was practicable, the impossibility of the tax on

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the lands being oppressive, and the degree of permanent benefit which the plan offers to enterprize and industry; indeed, the ready acceptance of it, even in cases where its immediate effects were not so advantageous as could have been wished.

47. Measures are taking for the extension in the ensuing Fusly, of the plan of settlement above described, to the 595 villages, which, for reasons before mentioned, have had a temporary jumma assessed on their lands in the present Fusly.

48. In regard to the punjah lands, although a classification of them has taken place, which in some instances has been attended to in the present settlement, I still think that a more correct survey of them by persons specifically nominated for that purpose, will be necessary previously to the tax on each field of this description being declared. Fixed measures have accordingly been taken for a revisal of the late classification of the punjah lands, which, as their extent is comparatively inconsiderable, can be completed fully in about three months.

49. It is likewise my intention, that an immediate examination shall be made into the details of the allotment on each kutlai by the meerassadars, of the teerwa arising from the present plan of fixed assessment. This examination I propose establishing, not with a view to any alteration of the ground-work of the plan which has been adopted; but entirely with a view to remedy any defects or inequalities which may have occurred in the detailed application of it.

50. After this examination has been concluded for the nunjah lands, and the revisal of the classification and assessment of the punjah land has been finished, both of which can be effected before the close of the year, the object of establishing a tax on each field of Tanjore will, I think, be satisfactorily obtained, and its permanency secured, as far as practicable.

Extract PROCEEDINGS of the Board of Revenue at Fort St. George, the 18th Sept. 1806.

To the Subordinate Collectors in Tanjore.

Gentlemen,

Letter from Mr. Wallace to the Subordinate Collectors of Tanjore; 22 Jan. 1806.

YOU will be pleased to commence on the settlement of the revenues of your respective divisions without delay, and on the following grounds:

NUNJAH.

Par. 1.—You will first take the produce of each village in Fusly 1210-11 and 12, and ascertain therefrom, the average produce per valy; this average you will consider as the medium standard produce of the village.

2. The average produce per valy, you will apply to all the lands at present under cultivation in each village; and the produce thus given, you will consider as the ground-work of the settlement of the present year.

3. From the total produce thus calculated, you will deduct the sotuntrums and mauniums, as in the last year's settlement.

4. The rates of warum will be determined according to the panchel of each village; the particular warum allotted to each panchel

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in each talook is stated in the accompanying enclosure, No. 1. to which you will pay strict attention.

5. The commutation rates at which the government share is to be calculated, are mentioned in the inclosed paper, No. 2. for each talook.

They are taken on a medium of the prices of six years; the three last of the rajah's management, and the three first of that of the Company.

6. The government share of the average produce of a village being thus commuted the whole demands upon each village will be ascertained; the object then will be, to fix the proportion of the total demand payable for each field or kutlai. This can best the done, by the body of the meerassadars of each village themselves, as they alone can have a perfect knowledge of the degrees of fertility which different parts of their lands possess.

7. It will therefore be expedient, that when the total demand on a village is fixed, the tesildars assemble all the merassadars, and the curnums of such village; and that after due consideration by them, the tax payable for each kutlai be fixed. This arrangement can take place, after the settlement of the demands on each village of a talook is completed.

8. In the event of any disputes arising among the merassadars of a village, as to the amount to be paid for each kutlai, the point in dispute is to be referred to the tesildar, who shall immediately call on the parties in dispute to nominate, each, two merassadars of the neighbouring villages, and one conjointly, who shall form a punjayet for settling the assessment on the land, relative to which the dispute may arise.

9. The amount payable for each kutlai in a village, must, when concluded, be registered in the village by the curnum, in the talook cutcherries, and in the division cutcherries.

10. When the total and proportionate assessment are thus ascertained, the amount payable by each individual merassadar, can readily be fixed. When cadjan pottahs, [775] prepared in the talook cutcherries by the curnum of each village, and which must be sent to you for the purpose of being stamped with your names, must be issued to each merassadar.

BAUGAYET LANDS.

11. The principle hitherto observed, of assessing Baugayet lands according to the articles produced on them, is to be entirely done away in the present rent; and these lands are to be taxed solely with a reference to the various degrees of fertility which they possess. If therefore, any portion of the nunjah lands of a village have been recently brought under garden cultivation, such land will be assessed as nunjah, on the general ground laid down in the preceding paragraphs. In the event of lands hitherto classed as baugayet or soornadayum, having not been cultivated within the last five years with punjah, you will, in such cases, regard them as punjah lands, and assess them as such, according to their different degrees of fertility, according to the principles hereafter laid down. Under this arrangement, the head of baugayet will be henceforward discontinued in the accounts.

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PUNJAH LANDS.

12. The accounts of classification of the punjah lands already received in your cutcherries, together with the accounts of the produce thereof, in 1210, 11, and 12, will be your guide in assessing these lands.

You will be pleased to observe, as a further principle, that 3-5ths of the produce of these lands, ought to be considered as the right of the merassadar or cultivator, and the commutation of the remaining 2-5ths, should form the tax on them; both to be calculated after deducting the sotuntrums, as in last year.

13. In commuting the government share in these lands, you will be pleased to observe, the prices of the different sorts of punjah grain set down in the enclosure, No. 3, which have been ascertained by the average price current, received from different parts of the province, in the three preceding years.

14. The defining the tax on each kutlai, or field of punjah lands; the registering thereof in villages by the curnums, and in the talook and division cutcherrys; and the issue of individual pottahs, are all to be conducted in the same manner as has been directed for the nunjah lands.

15. It will be necessary that the fixed sotuntrums and mauniums be deducted as well in Nunjah as in Punjah, previously to the calculation of the tax; but a portion of these deductions, equal to 3 per cent. of the gross produce adopted as the basis of the settlement, must be consolidated with the rent, and accordingly apportioned on the tax on each field, in order to defray the fixed charges mentioned in the margin,† and which the cirkar will hereafter take upon himself to discharge.

† Cawelgars, Mauniums Pitchay.

16. The tax levied last year on topes was taken according to the number of fruit-bearing trees in each village. That mode must in the present settlement be modified, by fixing a moderate tax on the lands occupied by topes; all assessment on single trees, and on all trees of the kind mentioned in the margin, being abolished, in establishing the tax on tope land. You will be guided by the information you may acquire regarding the nature of the trees planted on it, or the fitness of the land for cultivation with other produce beside trees.

Limes, guavas, oranges, cathoo-jack, sumplemoose.

17. In regard to the period at which the kists are to be paid, I enclose a statement shewing the proportion of the total rent which may, I think, be paid in each month. It is desirable to give the merassadars every possible indulgence, so as to allow them a fair market for their grain; but the regular and easy collection of the revenues, as well as the attention necessary to be given by the merassadars to the cultivation of their lands, renders it expedient that the whole of the kists should be paid in by June. The periods mentioned in the enclosed statement will, I think, embrace the objects of the merassadars and of the cirkar, in this particular point, and you will therefore be pleased to arrange the kists according thereto. Any prolongation of the payments of the kists, which may appear absolutely necessary, can at all times be granted, by a specific application for that purpose.

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18. You will observe, that a principal object in the mode of settlement now proposed, is, the establishment of a moderate defined tax on the land under cultivation, and the ascertaining with precision the amount payable on each field, and by each individual merassadar. These objects will, I trust, be satisfactorily attained by you, under the instructions which have in the foregoing paragraphs been laid down for your guidance. Should you deem any further information on points connected with the rents, necessary; I shall expect that you will, without reserve, address me regarding them.

I have the honour to be, Gentlemen, your most obedient servant,

Trichinopoly, 22d Jan. 1806. } (Signed) J. WALLACE, Principal, Coll. of Tanjore and Trichinopoly.

(A true copy.)

To the Subordinate Collectors of Tanjore.

Gentlemen,

Letter from Mr. Wallace to the Subordinate Collectors of Tanjore; 3 Feb. 1806.

Par. 1.—In assessing the punjah lands in the present year, you have been directed to take the average produce of Fusly 1210, 1211 and 1214, of each class of soils in each village, and to apply that average, to the whole extent of land of each class brought under cultivation. It appears, that in some villages during one or more of the years in question, proportions of the land, forming a distinct class of the village, have not been cultivated; for instance, in the village of Combaconum the land classed as shevul, was not cultivated in 1211. When cases of this kind occur, it will be necessary for you to ascertain by inquiry, what the produce of that class of land in the village, regarding which the difficulty arises, has *generally* been; and, according to the judgment which you may in consequence form, you will arrange the assessment on that class. [776]

2. In lands distinguished hitherto by the appellation of taddul Punjah lands, it would appear that there is a considerable portion of garden land watered by wells, tanks, or from rivers, by picottahs. According to the instructions formerly sent to you, these lands should be classed as punjah lands, a name which is strictly applicable only to lands watered by the falling rains; I think, therefore, that it will be necessary to make some distinction between the former and the latter lands in the settlement, and accounts of the present Fusly; you will consequently be pleased to bring all garden lands included in the taddul punjah lands, but watered by tanks, wells, or rivers, under the head of punja terrum nunja, and assess them at double the average of the taddul punja teerva of the village in which they may be situated. The foregoing is laid down, as a general rule for your guidance: wherever you may find it necessary to deviate from it, you will deem yourselves authorized to make such modifications as you shall be satisfied will be proper.

3. I believe that the instructions contained in this letter, and in those addressed to you under date the 22nd ultimo, will be found sufficient to enable you to proceed in the rent, without difficulty. I could wish you further to understand, that the rules which I have laid down

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for your guidance, are considered by me, as generally applicable to Tanjore; and, as uniformity of plan in the management of that province is most desirable, I could wish those rules to be deviated from as little as possible; in cases, however, where you think the welfare of the inhabitants, or the interests of government, will be materially consulted by a departure from the strict letter of the rules laid down for you, or where local circumstances may render it necessary, you will consider yourselves authorized to modify the inferior details of the rent, in such a manner as to you may appear proper; in all such cases, giving me the earliest possible notice of your having done so, and not delaying such notification until the conclusion of the settlement.

4. The average punjah prices to be observed in farming the settlements on the punjah lands, are forwarded herewith.

I have the honour to be, Gentlemen,
Your most obedient servant,

Trichinopoly, 3d February 1806. } (Signed) *John Wallace*, Principal Collr. of Tanjore and Trichinopoly.

(A true copy.)

To the Subordinate Collector in the Manargoody Division of Tanjore.

Sir,

Letter from Mr. Wallace to the subordinate Collector of Manargoody; 5 Feb. 1806.

Par. 1. I HAVE just received your letter of the 4th instant. The sournadayum lands alluded to by you, are what yield baugayut, or garden produce; and as such, are not to be taxed according to the value of the article proposed, but according to the fertility and means of irrigation possessed by the land. With this view, in the second paragraph of my letter of the 3rd, you were directed to assume double the average taddul punja teerva of each village, as the rate which these lands in each village can generally speaking, bear; but which you were instructed to modify, by increasing or diminishing that rate, in such proportion, as on investigation should appear necessary.

2. In regard to the cootally cultivation, it should, I think, be classed as punjah and taxed as such.

I have the honour, &c.

Trichinopoly, 5th February 1806. } (Signed) *John Wallace*, Principal Collector of Tanjore and Trichinopoly.

The subordinate collectors will, as far as may be practicable, attend to the following rules regarding tauladdy lands in the formation of the settlement.

1st. When there are lands yielding a modelady and tauladdy nunjah crop, such lands will of course bear an assessment in the present rent, in proportion to their produce.

2d. When there are nunjah lands yielding one nunjah and one punjah crop, an additional assessment for the latter crop is to be levied on them, equal to one half of the nunjah teerva.

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3d. In nunjah lands, the accounts of the standard produce of which, in the Fuslies 1210, 11, and 12, shew a tauladdy nunjah produce, but which have not yielded two nunjah, but one nunjah and one punjah crop in the present year, no additional assessment is to be levied for the punjah crop, but the produce, according to the accounts, is to be taken.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 8 Feb. 1806.

4th. In *viel* punjah lands, yielding a *double* punjah crop, it will be proper that an assessment equal to double the amount of the tax ordered to be levied on the viel punjah lands (which was, in general terms one half of the average nunjah teerva of the village) be assumed as the teerva.

5th. Where nunjah, or viel punjah lands have been, for the first time in the present year, cultivated with a touladdy crop, the teerva on such lands to be augmented in proportion to the augmentation of the produce.

6th. Where nunjah or viel punjah lands have formerly been cultivated with tauladdy crops, but in the present year have yielded, or will yield only one crop, such lands will be assessed as bearing only one crop.

7th. Where teddul punjah, or punjah tarumh nunjah lands, have yielded two crops in Fuslies 1210-11 and 14, the produce, of course, will have been inserted in the accounts; and such lands, if cultivated in the present year, with two crops, will be assessed accordingly; but if [777] not cultivated with tauladdy crops in the present year, they will be assessed as only yielding one crop.

8th. The above are given as rules to be generally observed, but which the subordinate collectors are allowed to modify, where particular circumstances may render a modification necessary.

Trichinopoly, 8th February 1806. } (Signed) *John Wallace*, Principal Collr. of Tanjore and Trichinopoly.

(A true copy.)

To the subordinate Collector in the Mayaverum division of Tanjore — Combaconum.

Sir,

Letter from Mr. Wallace to the subordinate Collectors of Mayaveram; 14th Feb. 1806.

IN reply to your letter of the 12th, just received, I have to acquaint you, that in such of the villages in your division as have not yielded any produce in Fuslies 1210-11 or 12, you will form the settlement with reference to the present state of the crops, and the produce of former years.

2. The inhabitants of the Keertimaun Panchal appear to me to be justified in their objection to the general standard produce which you had been directed to assume for your division, as the work on that panchel, which was executed for the relief of the very extensive cultivation dependent on the Nautum Vaickol, has doubtless been detrimental to them. It will be proper, therefore, that you should, in the present settlement of those villages, adopt such grounds regarding the grain standard, as you may think just. It will be likewise proper that you

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should consider the expediency and justice of augmenting the warum in the Keeramaun Panchal, in remuneration to the meerassadars, for the losses they have sustained by the work above alluded to.

3. In any other villages of your division. to which, from particularly unfavourable circumstances, the general grain standard may not be strictly applicable in the present year, you will consider yourself authorized to make such modifications as you shall be satisfied are necessary. Confiding in your judgment, and in your attention, as well to the welfare of the inhabitants as to the public interests, I feel no hesitation in committing to you the discretionary power above mentioned.

I have the nonour, &c.

Tanjore, 14th February 1806. } (Signed) *John Wallace*, Principal Collr. of Tanjore and Trichinopoly.

To the Subordinate Collectors in Tanjore.

Gentlemen,

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 23 Feb. 1806.

Par. 1. IT has occurred to me, that in the settlement of your respective divisions, the accounts of the measurement of the lands lately received, may, unless some instructions on the subject are given for general observance, lead to an increase of the teerva on the lands. I have, therefore, laid down the following rules, which you will observe in the villages not yet settled; and which, should you be aware of any considerable increase in the jumma occasioned by the late measurement, in any of the villages already settled, you will apply to them previously to your closing your jummabundies.

2. In some instances, by the re-measurement, in whole or in part, of a village, the extent of the lands will have been apparently increased, although the whole of the produce of the lands have been inserted in the accounts; and the increase will have been caused merely by the mode of measurement. In such cases, it would be obviously unjust to apply the averaged standard produce to the excess of lands which appear in the accounts, and to commute that amount for the purpose of adding it to the jumma. For example; the extent of land in a village, according to the accounts of former Fuslies, is to valies; the averaged standard produce 200 cullums per valy; or, for the whole village, 2,000 cullums, in the accounts of re-measurement; it would appear that there are 12 valies in the village, 2,000 cullums divided on which give Cullum.

166. 8. per valy, which is the rate that should be taken in the settlement.

3. But from what I have observed in some instances, I am apprehensive that the Mahratta accountants may have drawn out the village accounts in a different manner; for instance, that they have taken 200 cullums for the 12 valies, thereby increasing the standard

Culls.

grain amount of the village to 2,400, being 400 more than the average, according to the real produce, has been.

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4. In cases, therefore, where there is an increase of the lands by re-measurement, and where you shall feel satisfied that this increase is caused only by the mode of re-measurement (which by the rod, must always vary somewhat) and that the produce of the lands in Fusly 1210-11 & 12, has not been kept out of the account; you will divide the whole standard produce given by the three years revenue on all the land, which, according to the late accounts of re-measurement and cultivation, are under tillage, as in the example given in the second paragraph.

5. The same reasoning which applies to an increase in the lands by re-measurement, when the whole of the produce has been brought to account, will be also applicable where a decrease in the extent of lands appears by re-measurement. In the former case, the extent being increased, the average per valy will be diminished; in the latter case, the [778] extent being increased, the average per valy will be increased; but the whole produce of the lands being brought into the accounts, the standard grain produce for all the lands will not be affected by the re-measurement; and the village, consequently, will pay the same as if no alteration in the extent of its lands, took place in the accounts.

6. In some cases the Mahratta accountants have, I am apprehensive, included for the whole lands of a village, an increase or decrease proportionate to the increase or decrease of only part of its lands on re-measurement; the orders for re-measurement, only directed one-third of a village to be remeasured, for the purpose of ascertaining, in a general way, the correctness of the accounts which had previously been got, of the extent of the lands; the increase or decrease found in this portion, should not be applied to the whole of the village lands, as, in cases where any great difference was observed, the whole village should have been measured, and its real extent ascertained as nearly as possible.

7. The foregoing remarks apply to the nunjah lands; an attention to the rules which they have given rise to, may not be generally necessary in the punjah lands, as the measurement of the latter is not liable to the variation almost inseparable from the measurement of the former; and the punjah cultivation is not confined to particular spots, as the nunjah cultivation is. It is therefore concluded that the increase in the extent of punjah lands, or re-measurement, is real, and not fictitious; and consequently you will consider it as such, unless it shall appear to you on full proof that the increase has been occasioned merely by the mode of measurement, in which case a reduction in the jumma should of course be made.

I have the honour, &c.

Tanjore, 23d February 1806. } (Signed) *John Wallace*, Principal Collr. of Tanjore and Trichinopoly.

To the subordinate Collectors in Tanjore.

Gentlemen,

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 10 Mar 1806.

Para. 1. ENCLOSED I send two forms of registers, which must be kept as well in your respective cutcherries as in those of the tehsildars, and in each village by the curnum.

2. The form, No. 1, is merely an abstract of the pottahs to be issued to each individual,

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shewing the detail of the settlement as affecting each individual in particular, as well as the whole village in general.

3. The form, No. 2, is meant to show the proportion which each nunjah kutlai in each village bears of the whole nunja jumma, now fixed for each village, as settled among themselves by the merassadars; it is the intention that this register should form a document whereon to ground the future settlement of the nunjah lands, it answering in this respect, the purpose of a registered classification of the soil. This register is confined to the nunjah lands brought under cultivation this year. The dry lands of every description in each village, it is my intention to have regularly surveyed, classed, and the assessment on them fixed, as soon as the business of the settlement of the present year is completed, at which period also, a teerva can be set on the principle of the present year's settlement on the nunjah lands, which for the last four years have been uncultivated; which teerva will be paid on them whenever circumstances may admit of their being brought under cultivation.

4. I trust that you have taken steps for issuing pottahs to each individual meerassadar, at the earliest possible period. This is a measure which will best establish in the minds of the people the advantages which they individually and generally will derive from the establishment of a defined money rent on their respective lands. A form of the pottah which I have issued, I transmit herewith for your guidance.

I have the honour, &c.

Trivalore, 10 March 1806. } (Signed) *John Wallace*, Principal Collr. of Tanjore and Trichinopoly.

To the subordinate Collector in the Mayaveram Division of Tanjore.
Do. Manargoody Division Do.

Sir,

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 11 March 1806.

Para. 1. As in some cases the obstinacy of the inhabitants, and in others their ill fortune, may render it impracticable to establish the rent of the current Fusly, on the basis stated in my letter of 22nd January; and as to force the measure on the inhabitants, must in all cases be avoided; I have deemed it proper to communicate to you the following instructions for all such cases of difficulty, aware, that although the rent is far advanced, the settlement of villages, where opposition may have been made, is deferred until that of those, where no difficulty have been experienced, has been concluded.

2. The difficulties to the entire establishment of the rent on the proposed grounds, may arise—1st, from obstinacy, without the plea of inability.—2ndly, from inability arising from negligence, wilful or otherwise, in the cultivation.—3dly, from inability, arising from calamities incidental to agriculture, which could not have been either foreseen or prevented.

3. Between the last and two first supposed cases, every distinction which there is between unavoidable ill fortune and premeditated

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mischief, or unaccounted for objections, to a plan calculated for the general good, should be observed in the rent. The former is liable, in the [779] present instance especially, to every proper indulgence; the two latter, in a manner equally special to justice, without indulgence.

4. The adoption of the settlement is now so far advanced, that we may safely, I think, conclude that its basis is satisfactory to the inhabitants in general; they regard the advantages conferred on them by it, not as confined to the present year, but as permanently settled, as far as permanency is consistent with the possibility of great fluctuation in the seasons; and they, on the other hand, seem to understand very well that the advantages which they derive are granted to them in consideration of their taking on themselves the risk of trifling and casual fluctuations of season, unattended by any marked or great calamity. They feel that the advantage is reciprocal to themselves, and to government.

5. In the two first cases which I proposed, and particularly in the first, reciprocity is not looked for; the merassadars are desirous that all the advantage should be on their side; they wish either for an aumanie division of the crops, which would throw the revenue of government at their discretion, or to make a settlement in which they shall derive every possible advantage, without any one possible risk. The security of the revenue; the establishment of a uniform regular mode of management, as well as justice to those who have taken moderate risk and considerable advantages together, demand that views of the kind should be defeated; for this purpose, you will be pleased to observe the following instructions.

6. I think, that in the first case, viz. where the merassadars object to the proposed plan of settlement, although it appears that their grain produce in the present year is nearly 10 or 15 per cent. of what the averaged produce of the three years adopted in the plan of settlement amounts to, the actual and past selling price of grain certainly higher than the commutation price, and an increase probably in the warum; in this case, I would recommend your adopting, without hesitation, a division of the crops, allowing to the merassadars a warum of 40 per cent. on the produce of their lands, and charging them with all the expenses of a rigid aumanie management of their villages; they to be in all times, held responsible to produce the government share, or to pay the current selling price thereof.

7. In cases where the produce of the present year may, from negligence, have been so far reduced, from 15 to 20 per cent. below the nunjah produce, as to cause an inability on the part of the merassadars to accede to the average produce of their lands, a reduction of their warum equal to 10 per cent. should be made in the actual or estimated produce of their lands, and then a settlement formed with them on the basis of actual or estimated produce, and the commutation prices adopted for the district in which village thus circumstanced may be situated, should be made with the merassadars.

8. Where the calamities of drought or inundation shall, on full and sufficient proof, appear to have fallen, it will be proper to ascertain the produce of the lands in the present year, and to establish on

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them a temporary rent, formed on the produce accounts and the warum, and commutation rates, allotted to the districts where the temporary plan may be necessary.

9. In carrying the above arrangements into execution, you will inform the inhabitants that they are entirely temporary, and you will assure them, that they are not to expect (in the two first cases) any future departure from the plan of management which has been adopted except on the very best grounds, it being the intention that the amount assessable on each field shall be clearly defined and made known before the season of cultivation; and that the person asserting a merassy right in it, will be chargeable with such amount, whenever the land may be brought under cultivation, without adverting to its produce.

I have the honour to be, Sir,

Your obedient servant,

Trivalore, 11th March 1806 } *John Wallace*, Principal Collector of Tanjore and Trichinopoly.

Extract of PROCEEDINGS of the Board of Revenue at Fort St. George; 30th October 1806.

Extract of Letter from the Collector in the Northern division of Arcot; dated 18th October 1806.

Para. 15. THE share of government, and of the ryot, has been settled nearly in the following proportion:

	Government share per cent.	Ryot's share.
In punjah ...	$33\frac{1}{4}$	$66\frac{12}{16}$
In nunjah ...	$46\frac{14}{16}$	$53\frac{2}{16}$
In nunjah watered from wells ...	$33\frac{1}{4}$	$66\frac{12}{16}$
Gardens ...	25	75.

16. The ryot has to pay out of his share the established fees in kind to the village sibbendy, &c. the expenses incident to cultivation, and the remainder goes to the support of himself and family.

17. The average selling price of grain, in ten moderate years, is the rate by which the government share of the produce has been commuted for a money rent, as particularized in Statement No. 2. [780]

18. The villages of each talook have been divided into three classes, and each village has been included in one or other of these classses, according to its distance from, or contiguity to, market towns, and consequent difficulty or facility of its grain meeting with a sale.

19. The same proportion of marah, or fees in kind, which has prevailed for a long period back in each village, has been admitted in the present assessment, with the exception of the marah of monigars and curnums of villages, which was assumed by my predecessor. In the Chittoor assumed pollams, however, it is still continued; and it may become the subject of a future letter, whether it would be expedient to restore the marah in the other districts, or grant some compensation in money to those who have

Extract Letter from Collector in Northern Division of Arcot; 13 Oct. 1806.

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been deprived of it. Statement No. 3 explains the proportion of marah in each district.

20. It is now necessary to point out the proportion which the present rate of assessment (Fusly 1215) bears to the assessment established by my predecessor in Fusly 1213. With this view is drawn out the accompanying Statement No. 4. It is here assumed, for the sake of comparing the rates of assessment, that the extent of cultivation in the two years was the same; that is, the account of cultivation for Fusly 1215, is adopted for the two Fuslies. This statement results from a comparison on each field; that is, the number of goontahs, or cawnies, which the curnums reported each field to contain in Fusly 1213, and the assessment it then bore, are contrasted with the actual extent according to measurement, and the amount of rent fixed, by inspection of the quality of the soil.

21. Where fields were cultivated in Fusly 1215, which were waste in 1213, the curnums accounts of measurement, and the average rent of the whole of the lands in the village, which was the rent fixed by my predecessor for waste lands, are taken to compare with Fusly 1215.

22. It appears that the average rent of nunjah and punjah lands was higher in Fusly 1213 than in 1215, but that the garden lands bear a heavier assessment in the latter, than in the former year; that notwithstanding the decrease in the rate of assessment in 1215, there is a net increase, in the same reputed extent of land, of star pagodas 7,162-32. 23. *in 1215, above 1213.* in consequence of lands to the value of star pagodas 32,332. 24. 12. (according to the present rate of assessment) being brought to light by measurement, which were not registered by the curnums in Fusly 1213.

23. It may be objected, however, to this mode of comparison, that though the lands now brought forward by measurement were not registered by the curnums, the ryots were yet in the actual possession, and enjoyed the produce of them; whilst, in forming the average of Fusly 1213, they are not considered as belonging to them.

24. I have therefore drawn out another Statement, No. 5, in which the number of unregistered cawnies, discovered by measurement, are added to the number of cawnies acknowledged by the curnums in Fusly 1213. To the aggregate of those two numbers, is applied the aggregate amount rent of Fusly 1213; and the average is deducted therefrom.

25. This causes the average assessment in most talooks to be somewhat higher in Fusly 1215; but I do not conceive that it falls heavier on the country, as it bears a better proportion to the value of each man's land than that of 1213, and is, on the whole, therefore, more regular and equal.

26. It is nevertheless by no means improbable, that many lands have been over-rated in quality; but all such inequalities shall, if possible, be corrected in the course of this year.

27. On the subject of the survey, it is only requisite to add further, that the expense of it has been very considerably exceeded by the amount of rent of the concealed lands which it has brought to light.

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Extract PROCEEDINGS of the Board of Revenue at Fort St. George; 23d July 1804.

Extract Letter from the Collector of Zilla Chingleput; dated 12th July 1804.

Extract Letter from the Collector of Zilla Chingleput; 12 July 1804.

ALTHOUGH my state of health has not permitted me to report to the Board on several subjects which require to be brought under their consideration, I am desirous, as the Fusly year has expired, of communicating to them the result in abstract of the survey of the district of Sativaid, and the introduction of individual rents into that district; hoping that the board will be satisfied with the abstract till such period as it may be in my power to detail the principles of the survey, and of the rent.

The board are in the knowledge that the district of Sativaid was under aumanie in the last year, a mode of management, which although in general inadvisable, became expedient for that district, where the poverty of the people was extreme, and their want of confidence great; evils which required to be remedied previously to introducing money rents among them. An immediate and early division of the crop to the full extent of their mamool warum secured their confidence, while a patient explanation of the principles which I intended to establish for the Fusly which has expired, secured their concurrence in the plan I had formed for establishing a defined system of rent, founded on the basis of individual interest. [781]

In consequence of the foregoing arrangements, and the completion of the survey, land to the following extent was, at the commencement of the season, voluntarily taken in farm by the cultivators, and held under ... ... 2,100 Pottahs.

Nunjah ...	...	8,409
Punjah Cawnies	...	7,056 Cawnies.
Garden land do.	...	92
		... 15,557.

It will occur to the board, that although the moderate value which may be supposed to be set on the land, and the nature of the settlement, may require that the rents of all land actually engaged for, should be paid, that it is not advisable, at least on the first introduction of this system while the resources of the people are contracted, to insist on the strict performance of their engagements. In conformity to a previous promise, therefore, that no man should pay for land he had not cultivated, I compared, after the season of cultivation had passed, the account of land originally occupied, with the account of land actually cultivated; and finding that in consequence of the river which runs by Peddapollam not coming down, that the finest villages had been deprived of their usual supply of water, and that no exertions of industry had been wanting where other deficiencies of cultivation had occurred; the following deductions were in consequence made:

Nunjah Cawnies	...	1,117
Punjah ... do	...	1,360
Garden land do	...	13
		2,490

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On the other hand, in some villages where the inhabitants found the season would permit of an extended occupation of land, they engaged for the following additional number of cawnies:

Nunjah	...	...	...	357
Punjah	...	...	...	444
Garden land	...	...	...	8
				809:

which makes the difference between the quantity of land engaged for at the beginning of the season, and that actually cultivated.

				Cawnies.	
Nunjah	...	...	...	760	
Punjah	...	...	...	906	
Garden land	...	...	...	5	
					1,671.

The value of the land originally farmed being cawnies 15,557, stands valued on the books of the survey at the sum of ... ... Sr. pags.	14,781	5	70
and the value of the difference between the land engaged for, and the quantity cultivated, being cawnies 1,671, was, by the same valuation	1,238	10	8
Leaving the jummah of the land revenue of *Fusly* 1213, at the sum of ... Sr. pags.	13,542	41	62

The comparison of the jumma above stated, with the aumanie collections of last year, will stand as follows:

The collections on account of Fusly 1212 in that year, and in the subsequent year, was Star pagodas	10,920	22	20
Deduct road duties, not collected under the present regulation	905	30	73
Remains Land Revenue ...	10,014	37	27

which, deducted from the jumma of Fusly 1213, as above stated, leaves an increase of star pagodas 3,528 4 35:

Being 35 $\frac{7}{32}$ p. $\frac{0}{0}$.

If the preceding result shall prove satisfactory to the board, I have much pleasure in assuring them it has been satisfactory to the people also; for having invited representations from those who might experience any difficulty from an inequality of assessment, or other cause, I only received one complaint, and that from a ryot who had taken 5 cawnies of land, but whose only pair of bullocks dying at the season of cultivation, had rendered him unable to fulfil his agreement; while the readiness and punctuality with which the amount of the jumma has been realized, is, I hope, evidence of their ability to pay it. [782]

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Extract PROCEEDINGS of the Board of Revenue at Fort St. George; the 24th August 1807.

Principal Collector of CEDED DISTRICTS to Board of Revenue, on the survey of that country; dated 30th November 1806—&c. &c.

Gentlemen,

Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807.

Para. 1. THE survey of the Ceded Districts being now completed, it becomes my duty to report to the board the manner in which it has been conducted; the result of it, in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended, from its beginning to its conclusion.

2. It was begun in June 1802, by four gomastahs of my cutcherry, who were at that time, the only persons in the Ceded Districts who understood land measuring. It proceeded very slowly at first, from the want of hands; but several of the inhabitants being instructed every month, the number of surveyors, by the end of the year amounted to fifty, and was in the course of the following one, augmented to a hundred. The surveyors were at first formed into parties of six, but afterwards of ten, to each of which a head surveyor or inspector was appointed. With the exception of hills and rocks, all land, of whatever kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, were included in the survey. Ancient wastes were usually measured in extensive lots to be subdivided hereafter, as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the survey registers by these names, and also, by a particular number, affixed to each, in the order in which it was measured. The surveyors used everywhere the same standard measure, a chain of thirty-three feet; forty of which, made an acre. They were paid by the acre at such a rate as it was supposed would enable them, with diligence, to earn about six pagodas monthly. They were encouraged to be expeditious, by the hope of gain; and deterred, at the same time, from being inaccurate through haste, by the fear of dismission; for no false measurement beyond ten per cent. in dry land, and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused; and the frequent instances of loss of employment in this account, that occurred during the early part of the survey, soon rendered the surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission, and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them, with the view of being instructed and employed; but these persons, on being appointed, were, in order to guard against partiality, sent to the party of a head surveyor, different from that by whom they had been reported as qualified.

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3. The head surveyors, or inspectors, examined the measurement of the surveyors placed under their charge. They were paid by the month. To have paid them by the acre, would have defeated the end of their appointment, by preventing them from examining, carefully and deliberately, the operations of the under surveyors. But to guard against remissness, and to leave them at the same time sufficient leisure for investigation, they were required to measure monthly one-tenth of the quantity of land fixed for a surveyor. They were not permitted to make this measurement all at once, in the course of a few days; but were obliged to make it gradually and uniformly, throughout the month, by taking a few fields every day. The whole of the inspectors were frequently removed from one party to another, because by remaining too long with one party they were apt to entertain partialities and enmities, and to pass over the false measurement of some surveyors, while they exaggerated the trifling errors of others; and for these causes, many inspectors were at different times, dismissed. Both inspectors and surveyors were at first allowed a share of the produce of all extra collections, and unauthorized enaums, which they brought to light; but as they often earned more in this way, than by the survey and with less labour, it was soon found that the survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The surveyors were followed by assessors, two of whom were allotted for the assessment of the land measured by each party of ten surveyors. The assessor, on arriving in a village, went over the land with the potail curnum and ryots, arranged it in different classes, according to its quality. In all villages, the land, both wet and dry, had from ancient custom been divided into 1st, 2d, and 3rd sorts, agreeably to their supposed respective produce; but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village, were often increased to five or six, and those of dry, to eight or ten. The classification was made rather by the potail curnum and ryots than by the assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances, were equal, determined its class; but allowance was made for distance from the village, and every other incident by which the expense of cultivation was augmented. The ryots were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate; but they were not told what rate would be, because it was apprehended that they would be induced [783] by such information, to enter a great deal of the better sort of land in the inferior classes. It was discovered, however, after a trial of a few months, that by following this mode, the potails and ryots, not seeing immediately the effects of classification, were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes, and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others, much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed, at the same time, by which means, the ryots perceiving at once the effect of

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classification in raising or lowering their own individual rents, felt the necessity of making it with care. After this principle was adopted, the classification was in general sufficiently accurate, except that, in some instances the land of potails curnums, and a few head ryots, were inserted in too low a class. These irregularities, however, were usually corrected, either on the spot by the assessor, with the advice of the ryots of the adjacent villages, or afterwards, by persons appointed to revise his assessment.

5. As the assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it, from negligence, or connived at it, from bribery; and as it was impossible to ensure from so many individuals, a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity, and of checking abuses, to appoint five head assessors selected from the most intelligent of the ordinary assessors. Each head assessor had four ordinary ones, under him; his business was to review their classification and assessment, and to correct them, when wrong. He looked particularly to the classification of the lands of such persons, as he suspected might have been favoured by the assessors; and where he was convinced, both from his own opinion and that of the principal ryots of the neighbouring villages, that partiality had been shown, he transferred such lands to higher classes; and in the same manner, when he found that the lands of any ryots were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the ordinary assessor: such alterations as he thought requisite were entered in those accounts, in columns left for that purpose; so that when the settlement came to be finally made in the collector's cutcherry, all alterations might be seen, and the reasons examined, upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor, and that of the head one, there was full time for every ryot to ascertain, whether his own land was properly classed: and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the head assessors, nothing more would have been required in fixing the assessment than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so, had the assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the collector's cutcherry. On this occasion, all the potails, curnums, and principal ryots of every village in the district to be settled, were assembled at the cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the collector in a few days, by comparing the collections under the native princes, under

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the Company's government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives; and, after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district, in its present state, or what the inhabitants, in similar circumstances, under a native government, would have regarded as somewhat below the usual standard. The amount fixed by the collector, was usually from five to fifteen per cent. lower than the estimates of the assessors; for it is the nature of assessment, proceeding from single fields, to whole districts, and taking each field at its supposed average produce, to make the aggregate sum greater than what can be easily realized. After fixing a certain sum for the districts, it next remained to determine what share of this sum, was to be imposed on each village. Had the detailed assessment been perfectly correct, it might have been done at once, by an uniform remission of 5 or 10 per cent. to every field; but as this was always objected to by many of the inhabitants, who thought their lands were not so favourably assessed as those of their neighbours, either in the same or other villages. It therefore became necessary to examine again the assessment of every village: such villages as claimed more than the average remission, were investigated by the principal ryots of other villages; and each claim was admitted either fully, or with such modification as both parties agreed upon. The extra remission thus granted to one set of villages, was to be deducted from another; and it was effected in the same manner, by employing the ryots of other villages. After settling what proportion of the whole remission was to be allowed to each village, it still was necessary to ascertain whether, or not, any alteration was requisite in the classification of lands. In some villages where none appeared to be necessary, and where no objections were made, the classification of the head assessor was confirmed, and the rent of each class, and consequently of each field, determined at once, by lowering their assessment by the rate of remission granted to the village. In those villages where complaints were made of the classification, the objections were examined; and if they were allowed to be just by ryots not [784] interested in the matter, the necessary alterations were made. Complaints of whole classes being rated too high, or too low, were much more frequent than those of particular fields being entered in a wrong class; because each ryot, knowing the produce of his own and his neighbour's lands, took care to see, where their qualities were equal, that his own were not placed in a higher class by the assessors; but he was not so anxious about the rate at which the class was assessed, as he considered, that whatever it was, it would be as favourable to him as to others. Where some classes were rated too high, or too low, it was usually owing to the potail and curnum of the village contriving to make the assessor under-rate the class which contained most of their own land, and over-rate some other one, composed principally of the land of the inferior ryots. But as the collector's cutcherry always inquired minutely into the assessment of the lands of the leading men in each village, and as the whole district was present at the discussion and every man ready to prevent another from obtaining an advantage in which he did not himself share, no fraudulent assessment of any consequence could possibly be concealed.

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7. The classification and assessment of the land having undergone three several investigations, by the assessor, head assessor, and collector's cutcherry; and all objections having been heard, and admitted when well founded, nothing remained but to ascertain and register the rent of every field. This was an easy operation; for as each class of land had been already rated according to its quality, it was only to calculate the number of acres in the field by 2, 3, or 4 fanams, as the rate of the class might happen to be, to which it belonged. As this was a mere arithmetical process, it was performed by persons hired for the purpose, who were paid at the rate of one and a half cantaray fanams, for a hundred fields. They were superintended by two gomastahs from the cutcherry; and when they had made out two copies of the register of fields, one for the collector, and the other for the tehsildar, the survey of the district was closed for the time. It still, however, remained to ascertain by experiment, whether the assessment might not be too high in some cases. In the course of collecting the first year's survey rent, a list was made of such fields as were asserted by the cultivators to be over-rated. Their rent was, at the end of the year, again examined in the presence of the principal inhabitants, and either lowered, or confirmed, as circumstances appeared to require. This was the last operation of the survey; and it usually occasioned a reduction of from one half, to one and half per cent. on the assessment. The equivalent might easily have been made up from lands which had been under-rated, for the assessment was as often below as above the proper point; but it was thought better, in this case, to make no alterations, lest it should weaken the confidence with which it was wished to impress the inhabitants in the permanency of the survey rent. The final correction above mentioned has been made in all the districts which were settled by the survey rent in 1215; but in those districts where the survey rent was not established till 1216, and in those where it will not be introduced till 1217, the correction cannot be effected until 1217 in the one case, or until 1218 in the other. It will occasion a decrease of about ten thousand (10,000) pagodas, in the total assessment of the land inserted in the statement. The mode of measuring and assessing the land has been explained at so much length, that it can hardly be necessary to say more upon the subject; but should any further information be required, it will be more easily gathered from the accompanying copies (Nos. 1, 2, 3, 4) of Instructions to surveyors and assessors, than from any description whatever.

8. The accompanying statement No. 5, contains an abstract of every thing that seems to be necessary in an agricultural survey. It shows the population, the number of cattle and sheep, and the extent and value of all land, cultivated and waste, and though unavoidably somewhat long, it is so plain that it may be easily understood from the slightest inspection; and I shall, therefore, have occasion to make only a few remarks upon the principal heads.

9. When I transmitted to the Board, on the 24th August 1802, an abstract of the population of the country, I was convinced that it was greatly under-rated; but I took no immediate measures to ascertain the fact; because I was aware that the inhabitants at that time, would have suspected that the inquiry was instituted merely with the view of

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introducing a general capitation tax, and would have endeavoured as much as possible, to suppress information. But as I knew that whatever apprehensions they might formerly have entertained on this point, had been dispelled by the abolition of many old taxes within the last four or five years, and by the limitation of the land rent by the survey, I thought the conclusion of the survey, a proper time for obtaining more accurate account of the population than had hitherto been done. Instructions were therefore circulated in August last, to make out new returns of the number of inhabitants in every village, founded as far as it might be practicable, upon actual muster, except in the case of those casts who seclude their women from public view. The returns were prepared by the curnums of the different villages, assisted by the potails, from muster where that mode could be adopted; and where it could not, as among Mussulmen, as well as several casts of Hindoos, from the information of the heads of families, or of their neighbours. The paper No. 7, has been drawn up from these returns, and probably exhibits as accurate a statement of the population of an extensive province, as can in general be procured in any other part of the world. The total number of inhabitants is 1,917,376, which is 689,263 more than the return of 1802; a part of this excess, perhaps one-fourth, arises from the increase of population during a period of five years of tranquillity, a small part is also owing to the return of inhabitants who had emigrated under the Nizam's government; but the remainder must be attributed to the falsity of the former returns. There is every reason to believe that the total is rather below than above the actual population, for the number of females [785] ought to be greater. It is according to the statement, one-tenth less than that of males; but if the same proportions exist here as in Europe, the difference cannot be more than one in a hundred; and the whole number of inhabitants would, upon this principle, be 2,014,294. It should, however, be observed, that it is a general opinion among the inhabitants that the number of males is actually always one-tenth greater than that of females. I was at first inclined to believe, that the difference might have arisen from the seclusion of females; but it is not particularly great among those casts who follow this practice, but extends to every cast, and every district. I examined the details of several villages in different parts of the country, and though in one village the females were more numerous than the males, and in a few others, nearly equal in number to them; yet the average result was the same as in whole districts. The coincidence of so many unconnected accounts is certainly a strong argument in favour of the popular notion, of males being one-tenth more numerous than females.

10. Accounts were also taken in the course of the last Fusly of the number of cattle and sheep in the country, but they cannot be expected to be so accurate, as those of the population; not only because the owners are averse to giving true reports, but because herds and flocks move frequently from one part of the country to another for the sake of pasture, and many herds are almost wild; and their numbers must therefore be taken, upon the word of their keepers. After making allowance, however, for these obstacles, the actual does not, I imagine, exceed the estimated numbers of cattle and sheep above one tenth, or at most one-eighth. The number of black cattle is 1,198,613: and that

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of buffaloes, 493,906; although a considerable proportion of both perished during the severe droughts of 1212 and 1213, the stock of both has increased within the last five years.

11. The number of sheep, according to the returns, is 1,147,492, and of goats 694,633. The actual number of both is probably one-eighth more, because from their being kept chiefly in the fields or jungle, and from the owners having a superstitious prejudice against their being counted by others, or even by themselves, it is more difficult to obtain correct statements of sheep and goats than of black cattle and buffaloes.

12. The quantity of cirkar land in cultivation, according to the survey, is 3,203,859 acres; of which the assessment or fixed rent is star pagodas, 17,08,115; and the quit and extra rent S. Pags. 1,44,840; in all, S. Pags. 18,52,955. (No. 5.) The cultivation in the statement, is not that of any one year, but of several; that of each district is entered for the year in which its survey was made, from 1213 to 1216: but as the best cultivated districts were first surveyed, and afterwards those in which the greatest increase has taken place, the total may be considered, as the average cultivation of ordinary years. It is exceeded only by the cultivation of Fusly 1215. The various products from which the land rent is drawn, and the proportions of each, are shown in the statement No. 8. It was made out in 1211, since which period, the proportions of some of the more valuable articles, as indigo and sugar, have greatly augmented. Indigo to the value of star pagodas 1,05,000, paid duty in 1215; and it is supposed that the export to the Carnatic, for which no duty was paid, was equal to star pagodas, 20,000. The quantity would have been nearly doubled in 1216, had not the crops been destroyed by the drought. The coarse sugar, or jaggery, manufactured in 1215, was double the quantity of any preceding year. The increase of these articles, is occasioned by the addition of an extra land-rent, amounting to twice or three times the ordinary rate, to which all land employed in their culture was subjected; and this increase is likely to go on progressively, as the demand for them is great. Cotton, one of the chief products of the Ceded Districts, has not increased in a similar degree, because the demand for it is not greater than usual, and because, from its being a common article of cultivation, and never having paid more than the ordinary land-rent, it has obtained no advantage, from the equalization of rent by the survey. Its estimated produce in Fusly 1215, is shown in the statement No. 9, which was last year transmitted to the board of trade. This produce is not likely to increase, in a greater rate than the general cultivation of the country, because cotton is hardly more profitable than grain to the ryots. But should any considerable supply be required for the Company's investment, the rise in the price which must in consequence take place, will occasion a greater quantity to be grown upon the land now occupied. The augmentation, however, will not be so great as might be expected, because it will be limited by the more substantial ryots being unable to raise cotton, without a succession of other crops, and from the poorer ryots seldom being able to raise it at all. This does not proceed from any particular difficulty or expense attending the cultivation, but from the necessity of raising, in the first place, grain for themselves, and

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straw for their cattle; and from their rarely, after providing these articles, having the means of raising any thing else; so that not one-fifth of the cotton land now in cultivation is employed in rearing that article.

13. The waste land is the great source from which an additional supply of cotton may be obtained; but this can only be effected, by lowering the present assessment. A reduction of 25 per cent. would, in the course of ten or fifteen years, bring into cultivation from a million to a million and a quarter of acres; and cotton could be grown to any extent that could possibly be required. The price would rise at first, by the purchase for the investment, but it would fall again to the ordinary standard, whenever the increased produce bore the same proportion to the increased demand, as the present produce to the present demand. The time which might be required for the price to fall, would depend upon the quantity of cotton which might be wanted for the investment, but it could hardly exceed eight or [786] ten years, because more additional cotton might be raised within that period, than the investment could demand. The waste which has been in cultivation within the last twenty years, amounts to 2,133,363 acres; and that which has either not been cultivated within that time, or never, amounts to 4,129,953 acres, making in all above six million of acres, of which about one-sixth is fit for cotton.

14. The total enaum land in the Ceded Districts, contains 2,599,747 acres, of which the estimated rent is star pagodas 12,35,458; about six tenths ($\frac{6}{10}$) of the whole is waste. The land held by Bramins under the denomination of *Dhirmadey* (Statement No. 6.) is chiefly cultivated by ryots, who seldom pay the enaumdar more than a fourth or a fifth of the rent. In many villages, these enaums are divided among the ryots, who allow the enaumdar only a small quit rent, and regard the rest as their own, from long possession. The enaums of potails and curnums amount to 64,701,138 acres, of which, the estimated rent is star pagodas, 3,02,587. 21. 33.; about four-fifths of the whole are cultivated. These enaums are in many villages, thirty or forty per cent. of the revenue, but in others, not more than two or three per cent. In general, all above five per cent. may be regarded as unauthorized. The frequent changes of government, and the loss or rather concealment of accounts, have during a long course of years, facilitated the fraudulent extension of these enaums, at the expense of the cirkar. lands. Many additions have in this manner, been made to them under the Company's government, and even at the moment of the survey, as it was feared that no opportunity might afterwards offer for such practices. In some cases, a portion of these extra enaums arises from grants for building small forts or digging wells, for public use. In others, they pay a quit rent; but they ought all to be examined hereafter, and be subjected, where excessive, to resumption or assessment. The whole of the cirkar and enaum land capable of cultivation, amounts to twelve million and sixty-six thousand and nine hundred and twenty-three acres (12,066,923) of which the rent, as fixed by the survey, is star pagodas 39,54,417.

15. The last description of land in the statement, is what is called Purrampoke. It comprehends all land that is utterly unproductive; sites of towns and villages; beds of rivers, and in some cases of tanks,

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roads, and extensive tracts of rocky and stony ground where no plough can ever go.

16. I reckoned at the commencement of the survey, that it might be finished in four years, and that the expense would be about four per cent. of the revenue of one year. The average revenue has been about sixteen lacs of pagodas, which, at four per cent. gives 64,000 pagodas. But the survey has already cost 80,000 pags., and will cost about 3,000 more. This increase, is occasioned by its having occupied nearly five years instead of four, owing to my attention having been partly diverted from it, to the business of supplies, while the army was in the field, and to its having been necessary to survey, a second time, a great part of the lands on the banks of rivers, in order to ascertain how much of them has been carried away, by the inundation in October 1801.

I have the honour to be, Gentlemen,

Anantpoor, 26th July 1807.

Your most obedient and humble servant,
(Signed) *Thomas Munro*,
P. Collr.

No. 1.—Instructions to Surveyors.

Enclosure.

1. ALL your measurements, of every description of land, wet and dry, are to be made with a chain of thirty-three feet.

2. Your accounts are to be kept in acres, goontas, and anas. One square chain is one goonta, and forty such goontas, are one acre.

3. When you arrive in a village, you will, previously to beginning the measurement, take a muchulka from the potail and curnum, according to the form which has been delivered to you.—N. B. This form states, that the curnum's account of cirkar and enaum land, house and shop tax, and every article of revenue, is true; and that if it is found to be false in any point, he will forfeit his office.

4. The curnum and potail of the village must attend you, during the measurement; and you must give timely notice to the ryots, in order that they may be present at the measurement of their own fields.

5. In measuring a village, you will begin at one side, and proceed regularly, on making the field first measured No. 1, the next No. 2, &c. These numbers, will serve to distinguish fields, when there are several of the same name in one village. After measuring the dry, you will measure the wet land, and number the fields in the same manner, beginning again at No. 1, 2, &c.; and the same rule must be observed, with respect to baghayet or garden land.

6. The name of every field, must be entered in your accounts. Where fields, whether cultivated, uncultivated, or waste, have a name, you will insert that name: where they have none, you will, in concert with the potail and curnum, give them one.

7. In the account of the measurement of every field, whether wet or dry, you will always specify the names and numbers of the fields by which it is bounded.

8, In dividing fields of red land, you will mark the division by a bank of earth or stones; but in black land, you will always mark the division by setting up boundary stones; because the polli or bank of

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earth would injure the black land, by over-running it with long rooted grass. [787]

9. You will pay the hire of the coolies employed, in marking boundaries, either by stones or banks of earth.

10. If a field, not being larger than may be cultivated by one plough, is ploughed in part only, and the rest waste, you will not divide it as one field.

11. If a field is too large to be cultivated by one plough, you will divide it into two or three fields, as may be necessary. As the extent of land cultivable by one plough depends upon the nature of the soil, you will be guided by the custom of the village, and the opinion of the potail, curnum, and principal ryots, in regulating the size of fields.

As the subdivision of a large cultivated field is ordered to be made solely upon the supposition, that if thrown up by the present occupant, it may be left waste, from their being few ryots in the village who have the means of cultivating it; yet, if, from the state of agriculture in the village, there is no danger of its being left uncultivated, it will not be necessary to divide it, even though it should be too large for one plough.

12. In the measurement of dry land, you will class black and red land separately.

13. If a quarter only of a field is cultivated, enter the whole field as waste. If half only is cultivated, enter half as cultivated, and half as waste; and if three quarters are cultivated, and one quarter waste, enter the whole as cultivated.

14. In measuring uncultivated land, you will divide it according to the old marks or bounds; should you meet with waste (anadi) having no such marks, you will direct them to be made. You will class uncultivated lands into fallow of 1, 2, 3, 4, and 5 years; waste from 5 to 10, 10 to 15, and 15 to 20 years; and anadi, or waste, which has either never been cultivated, or not been cultivated within twenty years.

It is only when waste is divided into fields, or found in small pieces, that it is to be measured, by separate fields; when lying in large undistinguished tracts, it is to be measured in the gross: but whether found in small fields, or in extensive commons, it is to be named and numbered.

If, after measuring twenty cultivated fields, numbered 1, 2, 3, to 20, a piece of waste follows, it will be numbered 21, and the cultivated field which comes after it 22, and so on, as often as waste intervenes; but as the largest piece of waste, is usually surveyed after all the rest of the village is finished, it will, of course, be the last number. Suppose that this number is 50, then, if at any future period it should, from the extenion of cultivation, become necessary to divide it into fields, these fields will be numbered in succession No. 51, 52, &c. But this cannot be done in the case of the waste No. 21, because it is already followed by No. 22; when, therefore, No. 21 comes to be divided into fields, these new fields must be numbered No. 1. in 21, 2. in 21, &c.

15. When a field contains a few tamarind, kikar, or other productive trees, you will make no deduction for the land under their shade, because the ryot derives a profit from them; but where there is a bhertree, or several other unproductive trees together, forming a shade, you will measure the land occupied by it and deduct it from the field.

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16. In measuring purrimpoke, or land that cannot be cultivated, you will specify the extent of forts, of pettahs, of open villages, of the court-yards of houses, with the number and kinds of trees in such yards; of the banks of tanks, rivers, nullahs, ravines, hillocks, roads, kullar or barren land, wells, salt mounds, and of topes; stating the numbers and species of trees. You will also specify the purrimpoke in the fields of ryots, and deduct it from their land.

17. In tarbunds, or palmyrah topes, you will insert the number of trees, and class them into male and female, young, productive, and old, or past bearing. You will also measure separately, the divisions or parts of the tope occupied by different ryots.

18. You are not to measure hills or beds of rivers.

19. You will consider as garden or bagheyet, all lands, in whatever manner they may be watered, that do not yield rice, but produce raggy, jeware, tobacco, red pepper, &c. and you will enter as garden so much land only, as can be watered.

20. In measuring wet land, you will specify whether it is watered by large tanks, by great nullahs, such as those of the Toombaddea and Pennah, by kumpli, or drow-wells, or by kushems or nullahs, proceeding from springs.

21. You will enter as wet land all gardens having a constant supply of water, and containing cocoa-nut and other fruit-trees. You will specify the quantity of waste land between the rows of trees of land cultivated, where the trees are thinly scattered; and of cultivated land where there are no trees. You will note the number of plants of young trees, of productive, and of old or unproductive trees, and specify whether they are cocoa-nut, soopari, tamarind, jamoon, lime or orange, &c. You will also enter as wet land, plantations of betel and sugar-cane; and likewise land producing tobacco and red pepper, &c. provided there is water enough for rice.

22. In wells and river kumplis, where there is a constant supply of water, and where the land, having formerly produced rice, is now, from some cause or other, cultivated with dry grain, you will enter as wet land, all that land which is marked out as atchkutt, or richfields, and which can be watered; but if, from the scarcity of water, such land is in particular years only, cultivated as wet, you will measure it as dry.

23. When fields of garden or wet land are too large, they must be subdivided in the same manner as those of dry.

24. You will measure the beds of tanks, and class the lands included in them, according to the nature of the soil. [788]

25. You are to enter as cultivated land, the cultivation of the last Fusly only; that is to say, of the year previous to that in which the survey takes place; for if lands cultivated in former years, but waste last year, or cultivated in the last, but not in the present year, are entered in the survey cultivation, the account will not exhibit a true statement of the cultivation of any one year.

26. You are to measure only such lands, as are allotted to you. If you measure the lands of another surveyor, you will not be paid for them, but fined.

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27. When boundaries are disputed, if the lands in dispute are cultivated, and have been annexed to one village since the year Kelah, or the establishment of the Ahkam Namah, enter them in that village; if the lands are anadi, or old waste, enter them in the village which agrees to walk along the boundary.

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28. To prevent the survey from being retarded by indolence, you must measure daily, whether cirkar or enaum land, as follows:

Dry:		
If cultivated	5,000	gontah or chains.
If sayeh bunjar, or uncultivated land divided into fields ...	6,500	do.
If anad bunjer, or undivided waste or common	25,000	do.
Wet:		
If cultivated	1,500	do.
If uncultivated	2,500	do.

29. You will receive at the above rates six pagodas monthly; but your pay being regulated by your measurement, will be increased or diminished in the proportion that your measurement, during the month, may be greater or less than the quantity prescribed. In order to ascertain the amount of your pay, you will send an abstract of your measurement monthly, through examiner to the treasury, in the following form:

			Goontas.	Acres.	
Dry:					
Cultivated	Cirkar ...	...	90,000	or 2,250	
	Enaum ...	...	5,000	... 125	
			95,000	... 2,375	
Uncultivated	Cirkar ...	...	45,500	... 113½	
	Enaum ...	...	5,000	... 125	
			50,500	... 1,262½	
Waste Cirkar	...	...	75,000	... 1,875	
Total acres dry	...	...			5,512½
Wet:					
Cultivated	Cirkar ...	...	4,500	... 112½	
	Enaum ...	...	750	... 18¾	
			5,250	... 131¼	
Uncultivated	Cirkar ...	...	2,000	... 50	
	Enaum ...	...	500	... 12½	
			2,500	... 62½	
Total wet acres		...		...	193¾
			Grand Total	... Acres	5,706¼

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30. In your abstract, it is not necessary to particularize the dates of measurement; the name of the month only is wanted.

31. As the chain is frequently broken, and some of its links lost, you will compare it from time to time, with the standard which you have received for that purpose.

32. If, on trial by the examiner, your measurement is found to be false, you will be dismissed, if it has proceeded from negligence; and punished, if from design.

33. You will inquire into unauthorized new enaums and concealed lands. If you discover any not entered in the accounts of the curnum, you will receive, on proof, one-half the amount; and the persons through whose information you make the discovery, one quarter of your half.

34. You will be allowed two chain-bearers, and one quarter of a canteray fanam for each, daily. You will pay them, and also the cooleys employed in making the boundary marks, daily, in presence of the potail and curnum, and take their receipts.

35. You will receive half a pagoda monthly for oil and stationary.

36. You will let the curnums enter the account of the measurement, and you will compare your abstract with theirs, daily. [789]

37. You will deliver both your rough and fair accounts of measurement, to the examiner.

38. You will pay the bazar price for all articles received in the villages. If you do not pay, or if you receive batta, you will be dismissed.

(Signed) *Thomas Munro*,
Pl. Collr.

(No.2.)—Instructions to Azmayesh Gomastahs, or Examiners of the Survey.

Enclosure.

1. As you are appointed to the superintendence of a party of ten surveyors, you will regulate their survey, as follows:

2. When a village has eight or ten large mujerahs, you will send two surveyors to each; but if the mujerahs are small, only one.

3. When there is a large mouzah, without any mujerah, you will mark out by flags, the portions to be surveyed by each surveyor; and let them compare their account of boundaries with each other, so as to prevent any land from being omitted in their respective limits.

4. When a mouzah is small, and you think that the survey will be accelerated, by employing only a part of the surveyors in it, and sending the rest to another mouzah, you will do so.

5. If the mujerahs of a mouzah have old boundaries, you will adopt them: if they have no visible boundaries, you will set up stones in order to distinguish them.

6. You will take care that no land is omitted between the respective limits of your own surveyors; or between their limits, and those of other parties of surveyors.

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7. You will take the rough accounts (the kham chitah or) from the surveyors, and make by them, all your comparisons of measurement.

8. In your examinations of measurement, you will attend particularly to the fields of potails, curnums, and khoobash inhabitants.

9. You will examine by re-measurement daily, as follows:

Dry ... ... 500 goontahs or chains.
Or wet ... ... 150 ... Do.

and transmit the account of the examination in the following form, No. 1. (Margoza tree field of Rungah, Reddy, cirkar land) to the north of Goind Gaurus yetmannee field, measured by Bhoom Row ... ... 4 acres 18¼ goontas;

viz.	East to West	...	11½ chains
	North to South	...	15½
	Total	...	178¼ or 4 — 18¼
Azmayesh or trial		...	5 acres 1 chain;
viz.	East to West	...	12 chains.
	North to South	...	16¾
	Total	...	201 or 5 — 1

10. You will transmit your trials, with the rough accounts, to the cutcherry, and give the fair ones to the accountants (Awurdah Nowis.)

11. In examining the measurement, if the excess of the land on trial, is above 12½ per cent. in dry, or 10 per cent. in wet, you will add the difference to the field. If the deficiency is more than ten per cent. in dry, or 5 per cent. in wet, you will deduct it.

12. If in any village you find the measurement of the whole, or the greater part of the field incorrect, and that a new survey is required, you will state the circumstance, and obtain leave before you begin.

13. If any ryot complains that the measurement of his field is not fair, you will measure it again.

14. You will inquire into new unauthorized enaums, extra collections, land, and articles of the village taxes suppressed in the accounts; of all such discoveries, you will receive one half as a reward, and one quarter of your half, will be paid to the person from whom you may have received your information.

15. As the chains are frequently broken, you will compare them occasionally with the standard measure.

16. You will get two chain-bearers from the totties or tallaries of the village. You will pay them one quarter of a cantaray fanam each daily, in the presence of the potail and curnum; and take their receipt; and you will send a statement of the expense, with your monthly account.

17. You will divide all the villages that fall to your share, according to the number of surveyors. Write the different shares on an equal number of papers, and let the surveyors draw lots, and measure the villages which their respective lots contain.

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18. Your party is to measure only such villages, as may be allotted to it. If in the hope of getting more pay from black land, your surveyors measure the lands allotted to another party, they will receive no pay for them, and be fined.

19. After finishing the measurement of the villages allotted to your party in any district, if there is any party which has not begun its measurement in that district, you will measure its villages; but if there is no party which has not commenced, you will proceed to the next district. [790]

20. You are not to measure in four or five days the number of acres prescribed to you for the month, but to measure daily, except on those days when you are on your way to another district. The measurement may be more in some days and less in others; but the prescribed quantity for the month must be completed.

21. You are not to try the measurement of a part of the surveyors in one month, and that of the rest in another; but you are, in each month, to try the measurement of all the surveyors.

22. You are not to remain behind the surveyors, because, unless you are with them, you cannot compare with them the false measurement which you may discover. If you are not always in the same district with them, you will be dismissed.

23. With your monthly abstracts, you will send a list of the surveyors and persons, present and absent; you will give your rough accounts of measurement examined to the aumildar, who will forward them to the collector's cutcherry, and you will take the aumildar's receipts for the accounts.

24. You will receive a monthly allowance of 22½ fanams for Sader Wared.

25. You will pay for all articles, at the Bazar price.

(Signed) *Thomas Munro*,
Principal Collector.

No. 3.—To Assessors or Terrim Muttaseddies.

1. You are to class the surveyed by ten surveyors, according to their rate or terrim. In settling the terrim, you are to assemble the potail, curnum, and ryots of the village, and also the heads of the neighbouring villages, and do it with their advice.

Enclosure.

2. You are to class the lands of the whole mouza into first, second, third, &c. according to their rates. If the best land is in the cusbah, you will enter it, in the first rate. If the first land of any of the mujerahs is only equal to the second of the cusbah, you will enter it, on the second rate. If on the contrary, the first land of the cusbah is equal only to the second of the mujerah, you will enter it, in the second rate; for the rates are to be for the whole village generally, and not for each mujerah separately.

3. In fixing the rates, the ryot who occupies the land must be present; you are to consider the condition of the land, and not of the

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ryot; for the one is permanent, but the other is not; and you are to be careful not to enter the first rate, as second, or the second, as first, &c.

4. You are to mention the colour of the land, in order that in fixing the rent, the class to which it belongs, may be the better known. The colours are as follows:—

Regur:

1 Black mixed with stones.
1 Black mixed with chunam stones.
1 Black ... with white earth.
1 Black ... with sand.
1 Black ... with pebbles (gargatt.)
1 Black mould.

6

Red:

1 Red mixed with stones.
1 Red ... with sand.
1 Red earth.

3

5. You will inform the ryots, that the whole land of each class, will be assessed at the same rate; and caution them to class the fields, according to the real quality.

6. In classing the lands you will proceed, as follows:

Dry, at ½ canteray fanam difference for each rate.

Rate.	Acres.	Rate per acre.
1 ...	100 ...	... 1 0 0
2 ...	50 ...	... 0 9 8
3 ...	40 ...	... 0 9 0
4 ...	— ...	... 0 8 8
5 ...	— ...	... 0 8 0
6 ...	— ...	... 0 7 8
7 ...	— ...	... 0 7 0
8 ...	— ...	... 0 6 8
9 ...	— ...	... 0 6 0
10 ...	— ...	... 0 5 8
11 ...	— ...	... 0 5 0
12 ...	50 ...	... 0 4 8
13 ...	40 ...	... 0 4 0
14 ...	50 ...	... 0 3 8
15 ...	40 ...	... 0 3 0
16 ...	30 ...	... 0 2 8
17 ...	— ...	... 0 2 0
18 ...	— ...	... 0 1 8
19 ...	50 ...	... 0 1 0
20 ...	— ...	... 0 0 0

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Bagayet, at 5 canteray fanams between each rate.

Rate.	Acres.	Pr. acres C. Pagodas.
1	10	10 0 0
2	15	9 5 0
3	—	9 0 0
4	40	8 5 0
5	50	8 0 0
Enclosure. 6	—	7 5 0
7	—	7 0 0
8	—	6 5 0
9	—	6 0 0
10	—	5 5 0
11	—	5 0 0
12	—	4 5 0
13	4	4 0 0
14	—	3 5 0
15	—	3 0 0
16	10	2 5 0
17	—	2 0 0
18	—	1 5 0
19	—	1 0 0
20	10	5 0 0

Wet, at 5 canteray fanams difference between each class:

Rate.	Acres.	Rent pr. acres Canty. pags.
1	10	6 0 0
2	—	5 0 0
3	—	5 0 0
4	—	4 5 0
5	40	4 0 0
6	50	3 5 0
7	—	3 0 0
8	20	2 5 0
9	15	2 0 0
10	20	1 5 0
11	10	1 0 0
12	3	0 5 0
13	—	0 0 0
14	—	0 0 0
15	—	0 0 0
16	—	0 0 0
17	—	0 0 0
18	—	0 0 0
19	—	0 0 0
20	—	0 0 0

The above, is given as an example, for your information; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous, as the different kinds of land are; but in one mouza you are not to make more than 10 classes of dry;

6 of garden; and
8 of wet.

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7. In regulating the proportions of the decrease of rent between each class, you will be guided by the quality of the land; and make it, in some villages, for dry ½ canteray fanam; and in other villages, where the rent is low, ¼ of a canteray fanam;

For garden ... 5 and 2½ canteray fanams;
For wet ... 5 and 2½ ditto.

If in a village, you find that the difference between any two classes of land should be ½ canteray fanam, you will make the same difference between every other class, and in the same manner. If the difference between any two is ¼ canteray fanam, you will continue that difference, through all the other classes; and in garden and wet, if the difference, between two classes in 2½ or 5 canteray fanams. you will make one of these rates, the difference between all the other classes: but you must not have both rates of difference in the same village.

N. B. The rent of dry land in some of the western districts was found to be so low, that the rate of decrease (oottar) could not be restricted to ¼ of a canteray fanam without great inconvenience; it was therefore extended to one-eighth of a conteray fanam, or two anas; and the following additional articles were inserted in the instructions:

8. Though you were formerly directed to restrict the rate of decrease (oottar) in dry land to ¼ of a canteray fanam; yet, as the accounts must be regulated by the land, and not the land be made to suit the accounts; and as the usual rent is in some places only from ¼ to 1 canteray fanam per acre; if there are seven or eight classes rising ¼ of a canteray fanam each, it will make the rent too high; you will, therefore, if there are only three or four classes, keep the oottar at ¼ fanam; but if there are more, you will make the oottar 2 or 3 anas of a canteray fanam, according to the custom of the village. [792]

9. In writing the abstract of the village, you will state, of the head of the columns of Dry, Wet, and Garden, the oottar, or rate of decrease between the different classes: if dry, ⅛, ¼, or ½ canteray fanam; if garden or wet, 2½, or 5 canteray fanams.

10. In classing the land, you will consider both the nature of the soil, and the expense of labour; for instance, if one field is near the village, and another, of the same quality, at a distance from it, the distant field must be rated lower, because it requires more labour to watch, and also to plough it. You will make allowance for the additional expense, and lower the rate accordingly; so that it may be cultivated with the same ease as the land of the same kind near the village. You will also, in garden and wet land, make allowance for the deficiency of water; and where there are nullahs and wells, for the extra labour, and reduce the class.

Enclosure.

11. You are to class the land not merely by its intrinsic quality, but also by its actual state of cultivation. Thus, if two adjoining fields, of the same quality with respect to soil, are held, the one by a poor, and the other by a substantial ryot, you will not enter them in the same class; but will place the field of the poor ryot in such lower one, as its unimproved state may render necessary.

12. If in one field, whether dry, wet, or garden, there are two or

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three different kinds of soil, you will not class the kinds separately; but take the average of the whole, and make one class.

13. In classing wet and garden, observe the following detail. Divide the land of tanks and nullahs into one crop and two crop land. In well land, consider whether the well has water for one or two crops, and make the class higher or lower accordingly.

14. In classing betel and cocoa-nut, &c., gardens, you will enter the land in the same class as land of the same kind on which there are no fruit-trees, without making it either higher or lower, on account of the trees.

15. In garden, you will enter as garden, only what is now cultivated; and you are not to add to it any of the neighbouring dry land, on the supposition that there is water enough to convert it hereafter into garden.

16. In garden which is now waste (anadi) you will examine whether, when last cultivated, the crop was a dry or a wet one. If dry, you will class the land, as dry; and if wet, as garden.

17. In classing dry waste (anadi) you will proceed as follows: If it is divided into fields by old boundaries, and has been so measured, you will class each field separately: if there are no old boundaries, or land marks, you will class it, by the divisions into which the surveyors may have formed it.

18. In classing the lands, you will take the rough account of the survey, and class according to the order of the numbers in that account; after which you will separate the cirkar and enaum, and the cirkar-cultivated, and uncultivated, and waste land; and class the whole according to their respective rates. You will not add up the fields ryotwar, for it is not necessary to show what each ryot occupies; but in enaum lands, you will add up the fields both in their classes, and under the name of the person to whom they belong.

19. You are to class the lands, dry, garden, and wet, as they are distinguished by the surveyors. You are not to alter their classification, but you may note where you think it is wrong.

20. You are to class, monthly, 3,000 canterary pagodas of land cultivated, by the rent of the preceding year, for which you will receive ten star pagodas monthly. If you class a smaller quantity, your pay will be reduced in the same proportion; viz.

For cantaray pags.	2,750	pay Sr. Pags. 9
	2,500	8
	2,260	7
	2,000	6

If you class a smaller quantity than 2,000, you will be dismissed; but you will receive no increase above ten pagodas pay, whatever quantity you may class. If, however, in the course of the year, you class more in one month and less in another, the difference will be allowed, provided it does not on the whole exceed 10 pagodas monthly.

21. You are to examine if fields have been concealed, or articles in the village taxes suppressed; but you are not to inquire into difference of rent, or extra collections.

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22. You will not enter the land forming the beds of tanks, and barren or useless purimpoke; but you will inquire how it is cultivated when the tank is dry, and class it accordingly.

23. You are to compare your accounts with the curnum, daily, and let him take them on the spot; you may carry him and the potail to the neighbouring villages, to give their opinion on classing the lands of them, but not to write the accounts of their own village. If you make out your accounts without letting the curnum take a copy, your pay will be stopt every month in which this is done.

24. In making out your abstract of the land in classes, (Kessemwar Goshwarah) you are not to enter as cultivated, the cultivation of two or three years, but only that of the preceding year. If more is entered, you will be dismissed.

25. As the surveyors, in order to get more pay, make out their accounts hastily, and give false additions, you will make your gomastahs compare them, and send a list of all errors monthly to the treasury, showing the dates of measurement, and the difference of the number of acres.

26. The land classed by you, will be examined by the head assessor (Ser Terrim) and if any material error is discovered, you will be dismissed. [793]

27. You will make out the accounts of each village according to the forms, and when the district is completed give the whole to the aumildar; you are not to keep the accounts after the district is finished, nor to carry the curnums to another district.

28. You are not to wait for the (Ser Terrim) head assessor, but as soon as you finish one village, proceed to another.

29. You are not to dismiss or employ gomastahs or peons, without reporting and obtaining authority.

30. You are not to beat or confine any of the inhabitants; and you are to pay for all articles, at the bazar rate.

(Signed) *Thomas Munro,*
Principal Collector.

(No. 4.)—To Ser Terrimdars, or Head Assessors.

Enclosure.

1. As you are appointed to superintend and correct the assessment of five (Terrimdars) assessors, you will divide your share of each district into five divisions and give one to each terrimdar, and you will give him at the same time, the survey accounts, which will be delivered to you by the aumildar.

2. You will examine the classification of the lands, you will fix the rates of assessment, in conjunction with the potails, curnums, and principal ryots, and if you wish for the assistance of any intelligent persons formerly employed in the revenue, the aumildar will send them to you, on your application.

3. In making the assessment, you must examine all circumstances that may assist in enabling you to form a right judgment. You must consider the Ahkam namah, or assessment of Tippoo Sultan; the

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present extent of cultivation; the condion of the ryots, and the nature of the soil; you will then fix the rate of assessment of each class of land, in dry, garden, and wet; you will explain it to the ryots, and obtain their consent to it, and you will take care that it is not so high, as to impede cultivation hereafter; you will also examine well the kamil rent of each village, the detail of the ahkam namah, and of the rent of the last twenty years, and enter them in your statements.

4. If you find that any of the terrimdars have classed the lands wrong, whether from ignorance or corrupt motives, you will report, in order that they may be dismissed.

5. Where you find that the terrimdars have entered two or three kinds of land in the same class, you will transfer each kind, to its proper class.

6. As the classing the fallow and waste lands at too low a rate, might induce the ryots to occupy them, and throw up their cultivated lands to the injury of revenue; you will therefore keep in view, that waste lands are to be so classed as not to discourage their cultivation, and at the same time, as not to give them any advantage over the old cultivated lands.

7. As your assessment is regulated by the quality of the land, and its actual state of cultivation, and as the Bramins and other Tyargar or privileged casts, and the cullgoottah-shotrium, and guddad landholders, have always held and must still be permitted, to hold their land, at a reduced rent; and as this remission must be deducted from your assessment, and thereby reduce its amount; you must be careful in comparing your assessment with that of former periods, to deduct the remission previously.

8. You will ascertain whatever has been allowed by the custom of the village as cuttgoottah (low rent to different casts) shotrium enaum, and low rented villages to Bramins, and (Guddad) quit rent for levelling rugged land, and show the amount of each separately in your abstract.

9. You are not to detain the terrimdars until you arrive yourself to examine their assessment; but let them, as soon as they have finished one village, proceed to another.

10. If a part of your terrimdars have finished their divisions, while another part is still behind in a different district, they will also finish the divisions which have not been begun before they proceed to a new district.

11. You will send the pay abstract of terrimdars and peons monthly to the aumildar, who will get the amount from the treasury; and you will issue it, and send a receipt.

12. When the assessment of a district is finished, you will deliver all the accounts to the aumildar, and take his receipt.

13. You will class and assess, monthly, 15,000 canteray pagodas of land cultivated, by the rent of the preceding year; and in case of any deficiency, your pay of fifteen pagodas will be reduced, in the same manner as that of the terrimdars.

(Signed) *Thomas Munro,*
Principal Collector.

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Extract from Revenue Dispatch from Fort St. George; dated 21st Oct. 1807; on Survey of Ceded Districts.

Par. 247. THE survey of the Ceded Districts having been completed, the principal collector submitted the statements connected with that work, which are referred to by the Board of Revenue; and we recommend them to the particular attention of your Honourable Court. The mode in which the survey and the assessment of the lands were conducted, with a care and circumspection which secured the government from fraudulent misstatements of the measured extent of the lands, and provided, in the manner most agreeable to the inhabitants, against excessive assessment. The assessment, it will be observed, rests on the firm basis of the concurring approbation of the persons who pay it. [794]

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APPENDIX, No. 21.

Extract from FORT ST. GEORGE Revenue Consultations, of the 27th October 1807.

THE honourable the President records the following Minute: with Enclosure.

Extract Fort St. George Revenue Consultations, 26 Oct. 1807.

Minute of the President; relating to the Ceded Districts. 26 Oct. 1807.

As the importance of the Ceded Districts to the honourable Company, both in a political light, and as a valuable source of existing public revenue, has frequently drawn the attention of the honourable Court, as well as of this government, to the best mode of management for those extensive possessions, it became a primary duty upon me, on my succession to the government of this presidency, to take into my most mature deliberation, assisted by the best authorities I could consult, the most expedient measures to be pursued upon the resignation of Colonel Munro, that the public might suffer the least possible injury, by the departure of that enlightened officer, and that the principles he had acted upon with so much success, might still continue to be the guide of the revenue administration in that province. Upon this subject I had many conversations with the late president of the council and Colonel Munro, as well as with the present members of the government, and the result of my best and perfectly unbiassed reflection is, that it is my duty to recommend to the council, the adoption of Colonel Munro's suggestions, contained in the memorandum which I have now the honour to submit to the board. I believe it was not the intention of Colonel Munro that this paper should be considered, as a public document; but I trust I shall appear justified in producing it, as I consider it as a testimony too honourable to the merits of the late collector, and too creditable to the gentlemen whom he recommends, to be withheld from the records.

Mr. Thackeray having declined, for reasons which I could not disapprove, the charge of the Ceded Districts, I beg leave to recommend that Messrs. Gahagan, Shaw, and Chaplin, be appointed collectors of the three divisions of the province, as explained in Colonel Munro's memorandum; that the division should be the same, as the three judicial zillahs, with this alteration, that the district of Yarkee should be transferred from the southern to the western, or Bellari division, for the reasons given by the late collector.

The pleasure I have felt in perusing the accompanying paper, so descriptive of present comfort and tranquillity in the country, and so flattering to the hopes of future improvement, induce me to conclude this minute with the following extract:

"If no alteration is attempted, the Ceded Districts will yield, one "year with another, about 18 lacks of pagodas: and it will never be "necessary to call out a single Sepoy to support the collections. But "the importance of the Ceded Districts does not rest merely upon the "production of a great revenue. In a political and military view, they "are of still higher value; for they are now, what the Carnatic formerly

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"was, the country from which our armies, when employed in the "Deccan, must draw all their supplies of cattle and provisions. All "these considerations, urge the expediency of keeping the Ceded "Districts, as they now are; and of not risking any thing, by a change "of men and measures."

Madras,
26 October 1807. } WILLIAM PETRIE.

Memorandum of Col. Munro as to the Ceded Districts.

THE revenue of the Ceded Districts, when under the Nizam, was declining rapidly every year. An army was constantly in the field, whose expense consumed the collections; and the country was altogether in such a distracted state, that the Nizam seems to have given it up to the Company, because he could not retain it, in subjection. The country is now quiet, and well-affected. No troops are required in it, for the preservation of internal tranquillity; and the revenue is collected, with the greatest ease.

The way most likely to secure these advantages would be, to continue, as nearly as possible, the system of management which has been observed, during the last seven years. This might easily be effected, by appointing Mr. Thackeray principal collector, who, from his general knowledge of revenue, his experience in the Ceded Districts, and his acquaintance with the inhabitants, is the person best qualified for that situation. In the event of his declining it, the next best mode of arrangement would be, to divide the districts into two divisions, each to be under a principal and sub-collector, and the divisions containing respectively the same districts, that were entered in the two zillahs, which I formerly recommended to the board of revenue, to be established. This plan is however objectionable, under present circumstances, because there are not two sub-collectors in the Ceded Districts, who have had sufficient experience to act, as principals, and because the introduction of new men into them, unacquainted with the mode of management, and with the inhabitants and poligars, might be attended with bad consequences, both to the revenue and the peace of the country. [795]

It would, therefore be advisable, in place of two principals, to have three ordinary collectors; to divide the country into three divisions; and to appoint the present sub-collectors to the management of them.

Mr. Gahagan has been employed in the Ceded Districts between four and five years; and Messrs. Shaw and Chaplin, between three and four. The system which now prevails, is familiar to them. They know the disposition of the inhabitants, and the characters of the native servants; and from these, and other causes, they are better calculated than any other set of men, to conduct the affairs of the Ceded Districts successfully.

It is essential to the welfare of that province, that there should not only be no actual change, but that nothing should be done which might excite a suspicion, that any was intended. The disturbances by which it was formerly agitated, have been too recently settled, to render it either prudent or safe to hazard any experiment of innovation. The appointment of new men, would shake the confidence of the inhabitants

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in the stability of the present system; would revive the hopes and obsolete pretensions of fugitive poligars; and might throw things into a state of confusion, from which they would not again be easily extricated.

If no alteration is attemped, the Ceded Districts will yield, one year with another, about eighteen lacs of pagodas; and it will never be necessary to call out a single sepoy to support the collections. But the importance of the Ceded Districts does not rest merely upon the production of a great revenue. In a political and military view, they are of still higher value; for they are now, what the Carnatic formerly was, the country from which our armies, when employed in the Deccan, must draw all their supplies of cattle and provisions. All these considerations, urge the expediency of keeping the Ceded Districts, as they now are; and of not risking any thing, by a change of men or measures.

The three divisions should be the same as the three judicial zillahs, with the exception only, that the district of Yarkee should be transferred from the southern to the western or Bellary division, because its nullahs and cultivation on the river Penuah, are intermixed with those of that division. The annual revenue of the western division, would be nearly seven lacs; and of each of the other two, about five and a half lacks of pagodas.

Thomas Munro.

Resolution thereon.

The Board concurring in the recommendation contained in the foregoing Minute, it is ordered, that the appointments be communicated to the gentlemen, and to the Board of Revenue.

Extract from Revenue Dispatch from St. George; dated 21st October 1807.

Extract Revenue Dispatch from St. George, Oct. 1807.

Para. 260. Mr. PETRIE reviewed the services of Lieutenant-Colonel Munro in the Ceded Districts, noticed the gradual augmentation which he had produced of the revenue, from 12½ lacs to 18 lacs of S. pags. per annum; and the general amelioration and improvement of the manners and habits of the inhabitants of the Ceded Districts, which had kept pace with the increase of revenue. From disunited hordes of lawless plunderers and free-booters, they are now stated to be as far advanced in civilization, submission to the laws, and obedience to the magistrates, as any of the subjects under this government. The revenues are collected with facility; every one seems satisfied with his situation; and the regret of the people is universal on the departure of the principal collector.

Extract from General Report of Board of Revenue at Fort St. George; dated 5th October 1808.

Extract General Report of Board of Revenue, Fort St. George; 5th Oct. 1808.

Para. 156. WE had the honour to conclude our address by inserting the following Statement of the collections derived from these districts, from Fusly 1210 to 1217* inclusive, a series of eight years, constituting the whole period of time, during which they had been subject to the Company's government. [796]

* 1801 to 1807-8.

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STATEMENT of COLLECTIONS derived from the CEDED DISTRICTS; from the Fusly year 1210 (1800-1) until Fusly 1217 (1807-8) inclusive.

	Land Rent.	Licences.	Customs.	TOTAL.	Remission.	Actual Collection.
	S. Pags. f. c.	S. P. f. c.	S. P. f. c.	S. P. f. c.	S. P. f. c.	S. P. f. c.
Fusly ... 1210	10,06,543 25 76	27,170 — 12	69,057 15 50	11,02,770 41 58	24,674 26 48	10,78,096 15 10
— ... 1211	12,48,493 39 11	39,349 93 59	69,671 1 29	13,84,514 38 19	2,519 34 23	13,81,995 3 76
— ... 1212	12,79,723 7 43	52,940 19 17	80,950 33 26	14,13,614 40 6	714 41 47	14,12,899 40 39
— ... 1213	13,08,169 2 12	57,954 — 55	83,412 26 73	14,49,535 29 60	— — —	14,49,535 29 60
— ... 1214	15,33,605 3 35	63,907 41 64	69,237 11 72	16,46,750 15 11	— — —	16,46,750 15 11
Kurnoul ...	32,560 31 71	—	—	32,560 31 71	— — —	32,560 31 71
Fusly ... 1215	16,41,986 24 48	59,838 39 25	56,790 30 32	17,58,616 10 25	180 36 32	17,58,435 15 73
Kurnoul ...	28,645 35 —	—	—	28,645 35 —	— — —	28,645 35 —
Fusly ... 1216	13,91,110 37 18	72,485 34 70	46,099 17 53	15,09,696 5 61	8,158 41 4	15,01,537 6 57
Kurnoul ...	28,645 35 —	—	—	28,645 35 —	— — —	28,645 35 —
Fusly ... 1217	15,17,272 27 5	73,551 2 1	15,598 3 78	16,06,421 33 4	— — —	16,06,421 33 4
Kurnoul ...	28,645 35 —	—	—	28,645 35 —	— — —	28,645 35 —
TOTAL ...	1,09,06,904 41 8	4,47,198 29 63	5,17,817 17 13	1,18,71,921 4 4	36,249 11 74	1,18,35,671 41 1
TOTAL Kurnoul...	1,18,498 10 71	...	...	1,18,498 10 71	— — —	1,18,498 10 71
GRAND TOTAL	1,10,25,403 9 79	4,47,198 29 63	5,17,817 17 13	1,19,90,459 14 75	36,249 11 74	1,19,54,170 8 1

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157. The judicious policy, we remarked, could not be too highly applauded, by which Lieut.-Colonel Munro, fixing in the first instance, on a moderate scale of jumma, and increasing it only as the means of the renters, and the capacity of the country, enabled him safely to do, advanced these provinces from the almost ultimate point of declension, to which they had been sunk by a weak and improvident government, to the degree of comparative prosperity and promise, in which they now remain.

Note. The value at which they were ceded was S. Pags. ... 16,51,465.

The first year's jumma was S. Pags. 19,06,543.

158. The example we believe to be unparalleled in the revenue annals of this presidency, of so extensive a tract of territory, with a body of inhabitants little accustomed to passive submission and legitimate obedience to the ruling authority, reduced, from confusion to order; and a mass of revenue, amounting to no less a sum than 1,19,90,419 star pags. being regularly, and at length readily collected, with a remission, on the whole, of only 3,415. 28. 22. pagodas or 1 fanam 22 cash per cent.

Inclusive of Kurnoul, Peshcush, and last year's collections.

The sum of S. Pags 24,674. 26. 48. in the foregoing statement, for Fusly, 1210, is composed of remissions made to poligars, in consequence of events which took place before the introduction of the Company's government, and could not be prevented.

159. Amidst the cares and exertions of conducting and sustaining such an extensive series of collections, Lieut.-Colonel Munro, at the same time commenced, prosecuted, and accomplished the arduous duty of surveying, classifying, and assessing, with a moderate, but adequate money-rent, the whole range of these provinces. This survey had cost the Company between eighty and ninety thousand pagodas. The result of it was reported to government, in our letter of 5th September 1807; and we had only further to observe, on this occasion, that it would be of important use, as a guide for a long time to come, not only to collectors, in regulating the operations of revenue detail, but also, to the local judicial authorities, in cases of civil adjudication.

The sum of S. Pags. 8,158. 41. 4 remitted in Fusly 1206, was restored to renters, in consequence of the orders of government, after having been actually collected.

160. From the comparative statement of the revenues of the Ceded Districts for Fuslies *1216 and 1217, as entered in the report above recited, the customs were altogether excluded, because their actual amount for the latter period, could not be ascertained until the expiration of the Fusly, and because the usual substitute for an estimate could not be supplied, the collector of Bellary having omitted to furnish the estimate for his particular division. [797]

These sums, are therefore deducted from the total of remissions.

* 1806-7.
1807-8.

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APPENDIX, No. 22.

Extract from General Report of Board of Revenue at Fort St. George; dated 5th October 1808; on MALABAR REVENUES.

Extract General Report of Board of Revenue, Fort St. George, 5th October 1808, as to improvement of revenues in Malabar.

Para. 618. BEFORE we concluded our report, we requested the attention of the honourable the Governor in Council to the following abstract Statement of actual Collections in Malabar, from the period of its cession to the Company, compared with the jumma of Fusly 1217.

ABSTRACT STATEMENT, showing the Actual Collections in the Province of MALABAR, from the period of its Cession to the Company, compared with the Jumma of Fusly 1217.

	Fusly:	Collections on account of Land Revenue.	Collections on account of Farms, Licences, Sayer, and Salt.	Total Collections, inclusive of Farms, Licences, Sayer and Salt.	Above the Jumma of 1217.	Below the Jumma of 1217.
		Star Pags. Fs. C.	Star Pags. Fs. C.	Star Pags. Fs. C.	Star Pags. F. C.	Star Pags. Fs. C.
Jumma of	1202 ...	2,17,619 25 55	Not on the Records.	2,17,619 25 55	— — —	4,20,889 7 35
	1203 ...	4,25,268 14 59		4,25,268 14 59	— — —	2,15,220 18 31
	1204 ...	3,53,589 28 24	22,568 5 13	3,76,247 33 37	— — —	2,02,240 41 53
	1205 ...	3,54,224 — 22	26,126 19 70	3,80,350 20 12	— — —	2,57,138 12 73
	1206 ...	3,85,149 4 47	23,489 31 39	4,08,638 25 6	— — —	2,29,850 8 4
	1207 ...	3,73,531 14 72	26,946 41 57	4,00,478 14 49	— — —	2,38,010 18 41
	1208 ...	4,00,024 4 77	30,358 — 79	4,30,382 25 76	— — —	2,08,106 27 14
	1209 ...	4,47,697 — 7	27,335 8 47	4,75,032 8 56	— — —	1,63,656 24 36.
			Total ...	31,14,017 22 28		
	1210 ...	5,08,399 23 39	36,078 41 61	5,44,478 23 20	— — —	94,070 9 70
	1211 ...	5,94,591 1 41	74,212 26 41	6,68,803 28 2	30,314 36 72	
	1212 ...	5,00,529 37 47	81,006 23 23	5,81,536 18 70	— — —	55,952 14 20
	1213 ...	5,18,834 41 58	77,348 2 57	5,96,183 2 35	— — —	42,305 30 55
	1214 ...	5,31,117 22 27	75,526 10 17	6,06,643 32 44	— — —	30,845 — 46
	1215 ...	5,27,406 36 16	72,955 22 22	6,00,362 16 38	— — —	38,126 16 58
	1216 ...	5,07,961 11 54	92,100 36 48	6,00,062 6 22	— — —	38,426 26 68
	1217 ...	5,16,073 33 10	1,22,415 — —	6,38,488 33 18	— — —	
			Total ...	48,36,558 35 1		
			Average ...	6,04,569. 37. 70.		

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619. It was hence observable, that the revenues of Malabar had progressively increased; and that the jumma of the current year exceeded, in a very considerable amount, the jumma of any other year, Fusly 1211 alone excepted, in which year Major Macleod succeeded to the Bombay Commissioners, and effected a sudden rise in the land revenue, by adopting rates of assessment inconsistent with the long established local usage, and from which it was soon after found expedient, to recede. (1801-2.)

620. It was moreover to be observed, that the jumma of Fusly 1217, as now submitted was exclusive of extra revenue, and exclusive of a further sum expected to be realized in the department of customs. It was also to be recollected, that the tax on pepper vines, amounting to pagodas 38,147. 7. 34. was remitted by order of government in Fusly 1216, and that the proposed equivalent, had not as yet been adjusted. The communication recently promised on this subject, we observed, would be submitted so soon as the desired information should be received from the collector.

621. We finally observed, that if allowances were made for these deductions, it would appear that the revenue of the current Fusly was higher even than that of Fusly 1211; and we had the pleasure to state, at the same time, that it had been realized without difficulty or objection, because the increase had been obtained by indirect modes of taxation, bearing equally on the community at large; while the direct tax upon the land affecting one class in particular, had been levied according to established usage, by a scale which is exceedingly moderate. [798]

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APPENDIX, No. 23.

Extracts from REPORTS *respecting* LAND TENURES *and* ASSESSMENTS, *in* MALABAR.

Extract from GENERAL REPORT of Board of Revenue at Fort St. George; dated 31st January 1803.

Extracts of Reports respecting Land Tenures and Assessments, in Malabar.

Extract General Report of Revenue Board, of 31 January 1803.

Para. 178. IN Malabar, with the exception of a few estates forfeited by rebellion, there appear to be no circar or government lands, individual proprietary right generally prevailing throughout the province. The tenures were described to be of two kinds—the *jemnum*, or immediate right of property, resembling the freehold tenure under other feudal systems; *canum*, or usufructuary property acquired by mortgage, which may be compared to copyhold. By the latter, the collector said the greater part of the land was held, and generally without the authority of written documents.

179. We, however, considered the following to be a more correct definition of the several modes of land tenure in Malabar, a precise understanding of which, we deemed to be very necessary.

1st. *Jemnum*, or proprietary right, as above described, not that allodial right (as the native proprietors maintain it to be) which recognizes no superior, renders no service, nor contributes any portion of its profits to the commonwealth. Such a right, can appertain to the sovereign or lord paramount of the soil only; but it is a fee simple or hereditary right of possession, subject to some of those various conditions from which no subject can be exempt.

2. *Patum*, being single rent or lease, where the land and its products belong entirely to the renter. The rent is annual, or for a definite term; and the conditions specified in writing.

3. *Kanum Patum*, or tenure by mortgage. Here sum of money is given by the mortgagee, for the occupancy of the land made over by the mortgagor. If the produce exceed the interest of the sum lent, the *kanumkar* (mortgagee) pays the overplus to the mortgagor, and *vice versâ*, the mortgagor generally neglects to pay the overplus until it accumulates to an amount which precludes redemption, though this is always in his option. Hence the *kanumkar* does not improve the land with the same confidence, as if it were his unalienable property.

4. *Cuy kanum patum*, tenure by labour, usufructuary tenure; by which the *jemnumkar* gives a spot of land to a person who undertakes to fence and plant it with productive trees, for which he is insured in the possession of it, for a specified period (12 years) free from all charges. The trees do not generally produce, for the first six years; but the *cuy kunumkar* has five or six years enjoyment of the ground, in a productive state. At the expiration of the lease, the *jemnumkar* has the right of resumption, on paying the renter for the buildings and wells, according to appraisement; and for the plantation, at fixed rates. The resumption of this tenure, is seldom enforced; but the *cuy*

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kanumkar enjoys the lease, at an easy rent, till re-imbursed. This tenure, can be transferred or mortgaged; the soil to one, the buildings to another, which tends to a deterioration of the estate.

Extract from report of Mr. THACKERAY, dated 4th August 1807.

Extract Report of Mr. Thackeray; dated 4th Augu. 1807.

ALMOST the whole of the land in Malabar, cultivated and uncultivated, is private property, and held by jemnum right, which conveys full absolute property in the soil. Many conjectures might be formed about the origin of landed property, in these countries. The natives have many fables of God creating, or rather raising Malabar and Canara, out of the sea, and giving it to the Brahmins. Without going so far back into antiquity, it may be only necessary to observe, that we find the land occupied by a set of men, who have had possession, time out of mind; we find that they have enjoyed a landlord's rent, that they have pledged it for large sums, which they borrowed on the security of the land, and that it has been taken as good security; so that at this day, a very large sum is due to creditors, to whom the land is mortgaged. Had the creditors ever doubted the validity of the jemnum title, or imagined that government would have called it in question, it is not probable that they would have risked their money on so precarious a security. There are rules established time out of mind, for the transfer, lease, and mortgage of land; and where a regular system of common law has been established and observed time out of mind, and where it [799] appears in general reasonable and applicable, it may be inferred that the object for which such a system was formed, must exist. There is obstinate opinion, and general tradition, to confirm the validity and antiquity of the title. The neighbouring countries of Travancore, Bednore, and Canara, have the same institution, and nearly the same rules regarding private property, which seem never to have been called in question. Every public and private authority, except Tippoo, appears to have admitted this right; the British government appears to have recognized it, and the people of Malabar have shown that they are able and willing to defend it, with stronger arguments than words; and, at all events, whether the right existed or not, it would be now impolitic and unjust, to call it in question. So that I think it will be admitted that the Malabar jelmkars do possess the full property in the soil. It is almost certain that the lands originally belonged to the pagodas, and at a very early period, were largely alienated; and from the pagodas, the present jelmkars, or proprietors, derived their title. There is no doubt but that many lands have been usurped since Hyder's invasion. The Mopillahs under the Mysore, the rajahs under the Company's government, have probably possessed themselves of lands to which they had no right; but their individual usurpations, do not affect the general rights of the jelmkars, who consider them just as valid and sacred, as the country gentlemen in England. The jemnum right conveys full absolute property in the land, is not liable to become extinct by laches or desertion. The jelmkar, or proprietor, can dispose of his land, as he pleases; by

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executing the deeds of transfer, he transfers it to an individual; by treason, he forfeits it to the sovereign. If he dies intestate without heirs, it escheats to the state; but as the jelmkars claim the right of adoption, and the power of devising their lands to whom they please, but chiefly to pagodas, land seldom reverts to the state for want of heirs.

The jelmkar may dispose of his estate, in a variety of ways. By *kyvedooth*, he pledges his land, and delivers it over to the mortgagee; in this case, the proprietor receives from the mortgagee two-thirds of the value of the estate, but retains a certain quantity of interest in the land, which may be valued at one-third of the whole value: he must alienate this remaining quantity of interest in the lands, before he loses the character of a proprietor. Rules are established for the adjustment of rent and interest betwen the parties, and for the redemption of the land, on the repayment of the sum received by the proprietor.

Atti is another contract, nearly the same, or rather another term for the same transaction. In both cases, the mortgagee, or tenant in possession, pays the surplus of rent above his interest, to the proprietor.

Atti koolly kanum is nearly the same; if there be a difference, it seems to exist respecting the rules for the redemption of the land. These three contracts appear to be nearly the same. When the proprietor has once dipped his estate in one of these ways, he is often unable to pay off the incumbrance; the same indolence, extravagance, or bad luck, which forced him at first to encumber his estate, will probably oblige him to borrow again. In this case, he executes another contract, termed *Atti kempoorum*, and receives a further sum from the tenant, the amount of which is regulated on a certain proportion of the whole value; and he resigns a further proportionate quantity of interest in the land. The chief advantage which the tenant appears to derive from this second transaction is, that he keeps the whole rent, without accounting to the proprietor: for the second advance is supposed so great, that the whole rent can go no further than to discharge the interest.

If the necessities of the proprietor require a further advance of cash, he executes the *Ner Moodut*, as it is termed, and receives a further percentage on the whole value of the estate, and resigns so much more of his interest: which becomes so faint, that there is little chance of redemption. There appears to be some difference, in different places, in the conditions of the *ner moodut*. In some, the option of redemption seems to reside with the tenant; in some, the original proprietor still seems to have the option of redeeming the land, upon the payment of a fine, in addition to the debt. The *koodima ner* seems to be nearly the same, as the *ner moodut*. Where the option of redemption has been long in the possession of the tenant, the tenure is converted, by pledge, into a kind of freehold.

There seems to be some varieties and niceties in the terms and conditions of these transactions, in different places, which can only be ascertained in the courts. All these deeds, do not seem to be in use everywhere; nor does the same percentage appear to be universally paid. There is another deed, termed *Jelnum Punnujum*, which usually follows the *ner moodut*, and approaches nearer than any of the others, to actual transfer. On executing this deed, the proprietor receives a

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farther advance, and parts with almost his whole interest in the land. All these transactions are, in reality, transfers of property; because the tenant acquiries a greater interest in the land than the original proprietor; but in order to complete the sale, another transaction follows. The *Attiper*, as it is termed, is executed, which irrevocably and completely transfers the property. The *attiper* must follow the other deeds; and appears to be invalid, unless they are previously executed: so that in those parts of the country where the three deeds, the *atti*, *atti-kempoorum*, and *ner moodut*, are usual, the two last are sometimes executed at the same time with the *attiper*, merely to observe forms: but in some places, it would appear that the execution of the *ner moodut* is the only necessary preliminary to the absolute transfer of the property by *attiper*. The *attiper* seems to be in general use, and known by the same term from Kurwar to Cape Comorin.

In this manner, the proprietor gradually divests himself of his interest in the land, as his necessities oblige him to execute these preliminary acts; until, by the *attiper*, he loses the character, as he had before lost the most essential attributes, of a land owner. Originally, the final contract was usually executed with sundry forms and ceremonies, with the consent [800] of the next heir, the knowledge of the prince, and in the presence of a certain number of witnesses.

There are various modes of letting land on lease. *Kannum patum* is, when the landlord lets his land, receiving a sum in advance from the lessee, which may be considered either as a loan, or as security for the due payment of the rent. The tenant retains so much of the rent as will discharge his claim for interest, and pays the remainder to the proprietor.

Poonyum patum seems to be nearly the same. It is a lease, where the rent and interest of the sum advanced by the tenant seem security for each other.

Another mode of leasing land is, where the rent of so many years is calculated, and advanced by the tenant, to whom the land is made over, for as many years as will repay him.

Warrumpatum is plain lease: *Koori kanum* is a lease on favourable terms for the improvement of land; and the rule established for the cultivation of waste, and improvement of cultivated land, seems well adapted.

These may be called leasehold tenures. There are others, or perhaps other terms for the same transactions. *Adoni jemnum* seems to be, where low people, such as artificers, hold small spots of ground from rajahs and great men. If seems the genteel way for rajahs and great men, to alienate ground. The other terms and tenures I do not understand. The vackeels in the zillah courts will have an ample field in arguing and explaining these tenures, which it would require many years' practice to understand thoroughly. The gentlemen who have written on Malabar, especially Major Walker, have amply discussed these tenures. All these transactions, combine the natures of lease and mortgage, which most likely arose from the deficient administration of justice. In former times, when once a man got possession, it was difficult to turn him out again, except by force of arms: the proprietor,

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therefore, insisted on a sum in advance, by way of security for his rent. The deeds which serve to record these transactions are drawn out in a peculiar character, which may be termed the black letter of Malabar. The rajahs have a peculiar character and rules in their transactions.

The lands are so deeply involved and alienated by those contracts, that in many cases the jelmkar, or original proprietor, only receives a handful of grain, or measure of ghee, as an acknowledgment of his title. In some cases, the jelmkar, in others, the tenant, in others, the cultivator pays the land tax. The value of land varies; but it is said that land sells for twenty years purchase, reckoning on the clear rent. If this is the case, land sells for more than in Canara, which is owing either to the less improved state of the Malabar land; or the concealment of the real rental. If land is capable of improvement, it is more valuable, in proportion to its rent. If the real rent is greater than the ostensible, it will appear to sell for more, in proportion to the ostensible rent. The difficulty of absolute transfer may perhaps injure the interests of agriculture, and the courts may hit upon some method of simplifying the rules and transactions relating to land. The incumbrance on the land, has been considered as a clog upon improvement. The mopillas are the great purchasers and mortgagees; their industry, wealth, and habits of business, seem to give them some advantage over the nairs. However, it is, perhaps, in a great measure, the money of the mopillahs, which gives such value to the lands in Malabar. Government have nothing to do with the *kanum*, or incumbrance on the landed property, except that care must be taken to prevent any collusive management by which the collection of the land tax may be impeded. Land seems to be more valuable in the northern, than in the southern districts; because the land tax is higher. In Cotiote, and the northern districts, they are said to pay only 50; in the northern districts 80 per cent. of the rent to government. In both cases, the proportion paid as land tax may be exaggerated; however, they must still pay more to the southward. This inequality, is owing to the nature of the country. The southern districts are more open, where armies can act; and most likely, in a few years, Tippoo would have forced the people there, to have paid the whole rent to the cirkar; they would then have lost their property in the land, and have virtually become farmers, like the ryots in the Ceded Districts. But Cotiote, and the northern districts of Malabar, were never thoroughly subdued by the Mysore government; and it is only now that we are beginning to establish our authority there. The strength of the country has enabled the people to defend their rent, and remain landlords. Perhaps the strength of the country along the Ghauts, is the true cause of the existence of private property in the soil, which the inhabitants of Bednore, Canara, Malabar, and Travancore, not only claim, but have been generally ready to support by force of arms. It would most likely have existed every where: but in other parts of India, armies of horse could carry into immediate execution the orders of a despot, who never admitted of private property; because his wants excited, and his power enabled him, to draw the whole landlord's rent.

The succession to landed property is guided by the same rules which govern the succession to other real property. In those casts in which the sister's son performs the funeral ceremonies, he succeeds as

heir. In those, where the succession follows the common Hindoo law, the sons perform the ceremonies, and succeed to the estate. The same rules seem generally to prevail, except, perhaps with some slight differences respecting the elder brother's proportion, in dividing estates among coheirs. In the one cast, the estate is divided among the sons, as it is in other parts of India; in the other, among the sisters. or rather among their sons. The succession of the sister's son has no particular effect upon, nor does it arise particularly from, the institutions of private property in the soil. It probably arises from the ancient privileges of the Brahmins to visit the women; for when they established [801] their hierarchy, they probably wanted soldiers and witnesses. They introduced the Nairs, and they have continued the custom, ever since. The head peons most likely became rajahs, as they have in most other places, and by degrees, got possession of the lands. As the fathers of the children were uncertain, the succession followed the mother, about whom no mistake could arise. This appears to me to be the origin of this extraordinary custom, which, when once established among the polite Nairs, became fashionable, and was adopted by the other casts, even by the fanatic Mopillahs, who are followers of the prophet. The Nair is said never to marry like other Hindoos; he forms a temporary connection with any young woman who pleases him, which lasts while she continues faithful. The children, he has nothing to do with; they belong to the family of the lady. This aversion to wedlock,. so contrary to the usual customs, ideas, and religion of the Hindoos, has probably given rise to a rule of succession, as contrary to their general customs.

At a very early period, it is probable that Malabar was conquered by a king from above the Ghauts, who established the pagodas; and Malabar was governed by a theocracy. The Nairs may have been established at the same time by the conqueror, or called in by the Brahmins, as a military body, to support the government, in the same manner that the Velmah dhoras were introduced in the Northern circars. In process of time, they obtained settlements on the land. The head peons probably took advantage of opportunities of aggrandizing themselves, and became rajahs; from a remote period, they continued to govern Malabar like independent princes, but still, as deputies of the gods, who resided in the pagodas, until Hyder's invasion, A.D. 1760. There is no proof that any regular landtax existed in Malabar, previous to that event; tradition and general opinion seem to deny it. The state of Travancore, where it was said there was no regular land tax, gives probability to this opinion, while the former state of Canara, where there has been a regular land tax for many centuries, renders it somewhat doubtful. The proprietors of land were certainly bound to render military service, and were likely to contribute twenty per cent. in case of invasion. The pagodas and the rajahs had lands of their own. The rajahs had other sources of revenue, from fines, royalties, imposts, personal taxes, and plunder, which were sufficient to support them. There was no army besides the militia, nor any expensive establishments to support; so that there does not seem to have been any necessity for a general land tax; nor had the rajahs power perhaps to collect one. It is only great states that want, or in India can, collect the land revenue easily.

Hyder sent an army into Malabar in 1760, and came himself in

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1761. He subdued the country; and according to his custom, drove out most of the rajahs, except those who conciliated him, by immediate submission. During the war of 1768, the rajahs occasioned some disturbance; but in 1771, he came down himself, and re-established his authority. In 1782, Archee Beg Cawn was appointed his deputy, who made considerable progress in subduing and settling the country. This settlement of the revenue is satd to be the foundation of that of the commissioners; but there are some doubts about his assessment and collections; for as Malabar was never thoroughly subdued and settled, like the countries long subject to the great governments which existed in the Peninsula, there is no regular establishment of village registers. Even the *Menewars*, who now keep the *hobly* accounts, are not on the same footing as the hereditary curnums of the other provinces; nor are they so skilful at accounts. In 1787, it is said that things were going on pretty well; but in 1788, Tippoo came down and proposed to the Hindoos the true faith; and not content with empty propositions about religion, he levied a contribution on his infidel subjects, and began the pious work of conversion, by forcibly circumcising a great many Brahmins, Nairs, and others, whom he thought deserving of paradise. This produced a serious rebellion; but he sent a large force, returned himself next year; and so vigorous was his administration, that in spite of religion. he drove out the rajahs and re-established his authority. He fairly bullied the chief of Tellicherry, and circumcised all the natives he could get hold of. It is not to be supposed that much revenue could be collected, or financial business arranged, during this scene of confusion.

The war between the English and Tippo broke out in 1790, when we encouraged the refugee rajahs, who collected followers, sallied into Malabar, and raised contributions in the name of allies of the honourable Company. They received cowle from our officers, which seems afterwards to have puzzled the commissioners who were appointed on the conquest of the province, and who did not know whether the rajahs were to be considered as allies or subjects. Some of them set up lofty pretensions to independent authority; however at last a settlement was formed with them, and they were put into the management of their districts. It may be safely said, that the rajahs were either too weak to manage their districts, which happened to the southward chiefly, or too strong to submit to one government, which happened to the northward chiefly; and to this cause, most of the subsequent disturbances may be attributed. A scene of confusion, and an accumulation of balances ensued, which has only been lately changed for a better order of things; commissioners, superintendants, committees, and collectors, succeeded each other; but however zealous and able they might have been, order was not established in Malabar. The revenue was inadequate, yet not collected; the government was lenient, yet rebellion ensued. The Mopillan rebellion to the southward, the Cotiote rebellion to the northward, were civil wars which distracted the country, and prevented any financial arrangements. This deplorable state of affairs, may be in a great degree attributed, to the installation of the rajahs; for the Mysore government seemed to have managed pretty well when they got rid of the rajahs; and we have only begun to establish our authority, since the rajahs have been shut out from any interference with the revenue. [802]

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As the principle of assessment recommended in Mr. Richards's letter of the 22nd February 1804, has been adopted, and confirmed by your Lordship's minute of the 22nd April 1804; the Board of Revenue informed Mr. Warden, the collector, of the resolution of government on 5th May 1804; and Mr. Warden issued a proclamation in consequence. As the principle of assessment has been fixed, and is, in respect to the rice-fields, in every respect just and politic, it only remains to carry it into execution.

The land-tax is to be fixed at 60 per cent. of the land rent, derivable to the owners of rice-fields.

The inhabitants have given in a statement of the rent of their rice-fields, calculated in the following manner:

Suppose the land requires 10 seers to sow, and that it produces 12 fold the produce will be	120
The seed grain is deducted	10
Remains ...	110
Amount equal to seed is deducted for charges	10
Remains ...	100
Of this remainder, the land-owner takes two-thirds, the tenant one-third, which is	$33\frac{1}{3}$
The landlord's clear rent is	$66\frac{2}{3}$

Their accounts, however, of seed and produce, are no doubt false.

APPENDIX, No. 24.

Extracts from REPORTS *respecting* LAND TENURES *and* ASSESSMENTS, *in* CANARA.

Extracts from REPORT of Principal Collector of CANARA; dated 31st May 1800.

Extracts of Reports respecting Land Tenuers and Assessments, in Canara.

Extract Report of Principal Collector, of 31st May 1800.

FROM the remotest times of which there is any record, till near the middle of the fourteenth century, all land was assessed in rice at a quantity equal to the quantity of paddy sown; that is to say, a field with required ten bundies of paddy to sow it, paid ten candies of rice to the circar. The measure then in use was called a katti, which contained forty hanis of eighty rupees weight; a katti was therefore equal to three thousand two hundred rupees weight. The rent of three such kattis of land, was three kattis of rice, or one ghetti pagoda of the same value as the bahadire now is. The revenue was sometimes collected in kind, and sometimes in money, at the discretion of the cirkar; and, probably, according as the state of prices rendered the one or the other, most advantageous.

Between the years A. D. 1334 and 1347, Hurryhurr Roy, the rajah of Bijanugger, made a new assessment of Canara upon the principles laid down in

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the shaster, which suppose the produce to be to the seed as 12 to 1, and which prescribe the proportions into which it is to be divided, between the circar and the cultivator, agreeable to the shaster; therefore he reckoned that $2\frac{1}{2}$ kattis of seed yielded 30 kattis of paddy, which he divided as follows:—

To the landlord	$7\frac{1}{2}$
To the cultivator or labourer	15
To the circar	$7\frac{1}{2}$
	30

and still following the shaster, he divided the circar share, as follows:

To the circar, one-sixth of the gross produce ...	5
Dewustan, one-thirtieth	1
Bremhaday, or Bramins, one-twentieth	$1\frac{1}{2}$
	$7\frac{1}{2}$

He reckoned the $7\frac{1}{2}$ kattis of paddy equal to half or $3\frac{1}{2}$ kattis of rice, from which he deducted four hanis per katti of rice, or one-tenth for beating it from the paddy. The balance, 3 kattis and 15 hanis, he supposed to be the fund from which the circar rent of one ghitti pagoda to $2\frac{1}{2}$ kattis of land was to be paid. Though it is said that in the $7\frac{1}{2}$ parts of the gross produce taken as the circar's share, $2\frac{1}{2}$ are for pagodas, and Brahmins, it appears from a statement of enaums, that the share actually allowed to them, was little more than one. This curtailment was made, on the idea of their possessing lands to a large amount, not included in the jumma; and it appears from investigations made in subsequent periods, that these enaums, added to what they held openly, exceeded the $2\frac{1}{2}$ parts, which ought to have on the whole of the jumma, except in what is called the *hobly* of [803] Mangalore, which comprizes, about one-third of Canara, and which being at that time mostly held by a number of tributary poligars, was only partially subjected to this assessment. Between this period and 1660, the only considerable addition they made to it was by an assessment of cocoa-nut and other fruit trees, which, under the Bijanugger government, do not seem ever to have paid any rent, exclusive of the land rent The Bijanugger assessment, with all additions down to this era incorporated with it, has been for more than a century, considered as the *rekah*, or *standard rent* of all the lands in the country, cultivated and waste; and it is therefore entered under that denomination, in the 2d. column of the statement No. 1. The deductions in the four following columns are made in order to show the amount of the standard rent of the circar lands actually occupied, and paying rent at the end of the Bednore government.

The 3d column contains the total of the enaums; the amount of which, like that of the circar lands, was swelled by the addition of 30 per cent in 1618; but no real increase of them was made by the Bednore rajahs. The apparent increase arose from those enaums which had been concealed during the Bijanugger government, having been in the course of subsequent investigations, discovered and brought to account. The Bednore rajahs, though they made no addition to the enaums, made considerable alterations in them, by transferring S. Pags. 23,595. 2. 13. from Brahmins to the Mutis, and pagodas of Lingumuts, to which cast they themselves belonged.

The deficiencies of rekah or standard rent, in column 4, are composed of uncultivated lands, and reduction of rent. The first of these heads, comprehends all lands overflowed by the sea, or torn up and washed away by rivers

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and nullas, and ancient waste lands which had been in that state, ever since the Bijanugger government; and which, from their situation among hills and jungles, being deemed unlikely to be ever again cultivated, were withdrawn from the sum of the general assessment of the country.

The second head includes reductions of such parts of the extra assessment of 50 percent. and of that of cocoa-nut trees, as it was found could not be realized.

The waste lands in column 5, are all supposed to be fit for cultivation, because the whole or the greater part of them had been cultivated at different periods, under the Beddanore government.

It was usual to grant tunkahs to the peons of Simogu, and other garrisons above the Ghauts, on the ryots of Canara, for a certain proportion of their pay. These men, being always impatient to get home, were glad, for the sake of prompt payment, to accept of what was much less than their due. By degrees, it became a rule that they were to get no more than sixty per cent. for their tunkahs. As this was in fact a remission of rent, the tunkahs were generally written upon the poorest villages; but when, in consequence of a reduction of the peons, the tunkahs were discontinued, it was found expedient still to continue to the villages the indulgence to which they had been so long accustomed; and the diminution of rent which this occasioned is entered in column 6.

The eighth column contains the net standard rent of all the land occupied at the close of the Beddanore government; which, together with the additions in the following columns, formed the jumma at that period. The pugdi, or extra assessment of 1711, was imposed by the wife of the rajah, who was also regent during the madness of her husband, on occasion of the marriage of her son Buswapah Naigue. It was at the rate of one-sixteenth of the kist or standard rent, and was for a few years levied as a nuzzer, but soon came to be considered, as part of the jumma.

The Putti, or extra assessment of 1718, in column 10, was imposed by the rajah of Sondah, for the purpose of discharging the Mogul peshcush, at the rate of 30 per cent. on all gardens, and from 2½ to 12½ per cent., on rice-fields. The addition under this head in Buntwah, was made by the Adjel poligar, who then rented a part of that district.

The Chuckees, or extra assessment of 1720, was imposed in lieu of interest paid to the soucars, who advanced the early kists for the ryots. In Beddanore, 50 per cent. had always been paid, by the middle of October: but only 12½ per cent. in Canara. The rajah wished to regulate the kists of Canara, in the same manner; but the inhabitants, from the lateness of the crops, being unable to comply, it was agreed that he should borrow the money, and that they should pay him, as interest, half an anna, or one thirty-second part additional on the kist or standard rent.

The assessment of 1725 was made by Buswapah Naigue, at the rate of one-tenth of an anna, or one-hundred and sixtieth part of the standard rent, in order to erect chutters and feed pilgrims, on account of the murder of his father.

The additions in column 13, consist of extra assessments by petty poligars in the Mangalore Hobly, and those in the next column, of nuzzers formerly made to the rajahs, of betel-nut and pepper, converted into money, and a variety of other trifling articles.

The addition of 1758 was made by the Rani, to discharge the arrears of the Mharatta chout. They had accumulated to so great a sum, that she pretended she could not pay them off, without a nuzzeranah from the inhabitants, equal to

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one year's rent. To this demand, they utterly refused to submit; and when she attempted to enforce compliance, they rose in a body upon the aumildars. The matter was at last accommodated, by their consenting to pay 50 per cent. in four years, at the rate of 12½ per cent. each year: but in the fifth year, when it was to have been remitted, Hyder ordered it to be made permanent.

Col. 17. consists of extra assessments, made by petty poligars in the districts which they rented, to supply deficiencies from increase of waste lands, &c. Col. 18. contains an [804] increase of 2½ per cent. in Sondah, which was the advantage gained on exchange, substituting the Sarvenoor for the Durwar pagoda. It contains also a small additional rent on salt-pans; the produce of cocoa-nuts, formerly presented to aumildars at festivals; and a great variety of other trifling articles.

12. Hyder had no sooner completed the conquest of Canara, then he ordered an investigation to be made into every source of revenue, for the purpose of augmenting it, wherever it could be done. The chief part of the extra assessments made on this account, is entered in column 23. He was informed that a great part of the deductions in columns 4 and 5, made in the three preceding centuries, had been granted in consequence of false statements; he therefore ordered that such a portion of these lands as amounted, when all extra assessments were added to their standard rent, to thirty thousand pagodas, should be added to their jumma; but as it appeared, on inquiry, that no such lands were actually, in cultivation, this sum was added to the rent of those that were so. He ordered the extra assessment of 1711 to be imposed on the lands of potails and other head ryots, who had then been excused, and an additional assessment of eighteen thousand pagodas to be laid on the Mangalore Hobly, because it had only been partially subjected to the additional 50 per cent. of 1618.

The additions in column 24, were made between 1729 and 1782, by Shaik Ayam, commonly called Hyat Saheb by Europeans. He had promised, on being appointed dewan of the provinces of Nuggar and Canara, to raise the revenue a lac and a halt of pagodas, without distressing the inhabitants. In order to fulfil his engagement, he again added to the standard rent, the tunkhas to peons, remitted in column 6. He raised the rent of all cocoanut plantations: he calculated the amount of all russooms, services, &c. usually exacted from the ryots by keladars and aumildars, and added them to the land-rent. These various heads taken together, form the greatest extra assessment, next to that imposed immediately after the conquest by the orders of Hyder himself; as it is also one of the most recent, it is always most complained of; and on this account, Dhoondhia, after taking Nuggar in June last, promised, in the cowle namas which he sent into Canara, to abolish it. Column 25 is an extra assessment, made by the inferior aumildars in several districts, of a certain per. centage on the standard rent, by orders from the dewan. Column 26 is the village Saderwared, or the disbursements usually made by the potails and shambogues for batta to peons, charity to pandarums, bramins, &c. and allowances to dancing women and straw men, all of which were ordered to be discontinued, and the money supposed to be thus saved, to be added to the jumma. Column 27 contains a great variety of heads; the principal of which is, a sum levied in lieu of forts and cutcherries, which the inhabitants had formerly been accustomed to perform gratis every year. Column 30 contains the sum which arose from the resumption of the half of all enaums to bramins and pagodas, and the whole of all service enaums to petty zemindars, potails, &c. Column 32 is the profit on grain issued to peons. Those who were stationed in Aukalah had, on account of the disturbances in that district, higher pay, than anywhere else. Hyder wished to reduce it, but he could not alter the nominal amount, without creating discontent. He therefore ordered, that half their pay should be issued in paddy, at double the bazar price; and that the difference should be brought to account, in extra revenue. A small part of it was, however, by some mistake

or other, added to the jumma, and the whole was afterwards, in Tippoo's time, called land rents, though no part of it, was ever collected from the ryots; and though the whole, after the reduction of the peons, always appeared as an outstanding balance. Column 33. The sale of prostitutes, was the chief source of extra revenue under the Bednoor government. It was farmed to the highest bidder, and was an instrument of the greatest oppression; for the farmer had spies about every rich family, by means of whom he exacted heavy fines for concealment, and very frequently where no fault had been committed, by threatening to bring public charges, supported by false evidence. Hyder put an end to all intrusion into private families, and confined the farm to the sale or such women, as had already been expelled from their cast. The treasury bonds in column 34, were bonds given during the Beddanore government by such landholders as had received loans from the treasury to enable them to discharge their balances. Hyder ordered an account to be taken of the principal and interest still due, and directed that the whole should be discharged in ten years by the different individuals, against whom the demand stood. The increase in column 35, arose chiefly from the assessment of cocoa-nut plantations on the sands near the beach, which had not before been included in the land-rent.

13. The greatest addition made to the land rent under Tippoo, was by the total resumption of all enaums. The other heads of actual increase, being similar to those of his father require no explanation; but there is in column 64, a nominal increase of no less than S. Pags. 2,52,589. 22. 76 no part of which, was ever collected. It is composed of a tax amounting to $7\frac{1}{2}$ per cent., of the land-rent, which it was supposed might be raised from shroffs and tobacco, by farming the sale of coins and change of money to particular shroffs, and raising the price of tobacco. This $37\frac{1}{2}$ per cent. imposed in 1794, as well as a nuzzeranah of 50 per cent. in 1792, seem to have been suggested to Tippoo by his advisers, merely with the view of involving his accounts in confusion, that they might with the more safety, embezzle the revenue; for in fact, it was only the land-rant that was collected and entered in the village accounts; but which was afterwards, in the cutcherries, classed under the heads of "Nuzzeranah"—"$37\frac{1}{2}$ per cent. additional" and "Land-rent;" and the simple balance of land-rent, by being divided among these three classes, grew into such a confused mass of balances as to set all investigation at defiance. [805]

14. Columns 78, 79, and 80, shew the proportions of the land-rent that were received in kind. The whole are now commuted for money; because rice is not now wanted for numerous garrisons; and because the monopoly of pepper was destroying the very plantations from whence it arose.

The increase of land-rent is divided into extra assessments, and new heads of revenue, because it is the extra assessments alone that add to the burden of the landholders, and exhibit the excess of the modern, above the ancient assessment of the same lands.

This ancient assessment is still written, not only in all general accounts of districts, but in those of every individual landholder. It is alone considered, as the due of government; all subsequent additions are regarded, as oppressive exactions. They are not called rent, but are stigmatised by the names of chout, imposts, fines, &c. and distinguished by the names of the dewans who first levied them. They were always opposed by the inhabitants; and it was therefore necessary in most cases to make them, as general and equal as possible, by an even rate of percentage.

This forms a remarkable distinction between the land-rent of Canara, and that of Mysore and the neighbouring countries; for there, the rent of every village, and of almost every ryot, fluctuates from year to year, because it is not fixed upon the land, but is regulated by the supposed ability of the cultivator.

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The sums entered in columns 8, 44, and 72, exhibit the standard rent of the land in cultivation, under the revenue of Bednore, Hyder, and Tippoo; and had all these lands been actually cultivated, they would likewise show exactly, the comparative rates of assessment of those three periods. But this was not the case; for a small portion of land in occupancy, even under the Ranny was waste. More of it, was waste under Hyder, particularly in the latter years of his government; and a far greater share, under Tippoo.

It never was the practice under any one of these governments to keep an account of waste lands, unless of such as from the failure of heirs or other accidents, had reverted to the circar. The accounts contained a register of the number of landholders, and the fixed assessment of their respective estates, the total of which formed the jumma; but they took no notice of waste lands, when there was a proprietor in existence. As long as he was present, he was responsible for the full rent, whether he cultivated or not. This was little felt under the Bednore government, when there were very few proprietors, who had not the means of cultivating the whole of their estates; but it became a serious evil under Hyder and Tippoo, when the increase of rent diminished cultivation; and, by being thrown upon a narrower share, pressed with double weight upon the landholders.

Both their assessments, therefore, must be reckoned higher than they appear to be, from the statement. There is no method of ascertaining what, in either of them, was the quantity of waste in those estates which composed the jumma, and which of course was subjected to full rent, in the same manner as if it had been cultivated; but many circumstances render it probable, that during the last five or six years of Tippoo's reign, the land in cultivation did not exceed the amount of that of the present year, entered in column 83.

If this conclusion is just, it would add about one-sixth more to the proportional rate of assessment, and with the increasing embezzlements of his servants, sufficiently accounts for the extraordinary diminution of his receipts in No. 2.

The sum of S. Pags. 21,50,940.4.36. in column 82, deducted from his assessment in the settlement of the current year, is principally composed of waste lands, of which the proprietors are extinct; and which though they have been in that state, for a long time past, had been permitted to swell the jumma at the beginning, and the outstanding balances at the close of the year.

It is also composed of a reduction of a part of the extra assessments on such estates as were running to waste from the inability of their owners to pay the exorbitant rents with which they were loaded.

However much I disapprove of the numerous additions made to the ancient land-rent by Hyder and Tippoo, I did not think myself at liberty to depart widely from the system which I found established; as it is the same as that which exists in all the provinces which the Company have acquired, in the last and former war. I have made no other reduction in the assessment of Tippoo Sultaun than such as was absolutely necessary, in order to ensure the collection of the rent. I considered myself merely as a collector who was to investigate and report, upon the state of the country, who was to leave it to the board to decide, as to the expediency of lowering the assessment.

Had such an assessment as that introduced by Hyder and Tippoo existed in ancient times Canara would long ago, have been converted into a desert. In a country so rocky and uneven, where cattle are not only scarce, but even where they are to be had, cannot always be employed; where every spot before it can be cultivated, must be levelled with great labour, by the hand of man; the expense of the first preparation of waste ground must have been so great that it never could have been attempted, unless the assessment had been

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extremely moderate; and even after land has been brought into cultivation, if it is neglected for a few years, it is soon broke up by deep gullies formed by the torrents which fall during the monsoon.

Not only these reasons, therefore, but the most positive evidence of accounts, clearly demonstrate that the fourth of the gross produce, said to have been taken as the circar share in the Byjnugger assessment, was fully as much as was paid by the ryots under that government; for, after the addition made to it by the Bednore family in 1618, of [806] 50 per cent. besides many smaller additions, making about 20 per cent. more it appears to have been little felt by the inhabitants. Indeed it appears that the circar share was reckoned higher than it ought to have been, by adopting the shaster rules of the seed, yielding 12 to 1, as the basis of cultivation; for an ancient estimate of produce, and the expenses of cultivation drawn up at the time of the original assessment, makes the circar's share only one-sixth, which was probably nearer the truth than one-fourth. Whatever proportion it might have borne to the gross produce in 1762, at the time of the conquest of Canara by Hyder, it still seems to have been sufficiently moderate to have enabled the country, if not to extend cultivation, at least to preserve it in the same flourishing state in which it had been, in earlier times. Where districts were in a state of decline, it was not caused by the land-rent, but had been the consequence of the diminution of their population, during the frequent revolts of their numerous petty poligars, or it has been occasioned by temporary acts of oppression; for the rajahs of Bednore, though they adhered to the principle of a fixed land-rent, frequently permitted their favourites and dependants, when placed in the management of districts, to ruin many of the principal inhabitants, by the exaction of exorbitant fines under various pretences.

From these and other causes, there were in many parts of the country, tracts of waste land which paid no rent, and which could not be sold, at the rate of from one to eight or ten years purchase of the circar rent. I have met with some instances, in which particular fields had been sold as high as twenty-five and thirty years. Under the Bednore rulers, therefore, those outstanding balances which have since been so common in Canara, were almost unknown. It was thought necessary to keep annual details of the state of cultivation.

It was never enquired what portion of his estates a landlord cultivated, or left waste. It was expected, that in whatever state they were, he was to pay the whole rent. When he failed, however, as was sometimes the case, it was not usual, even where it could be done, to sell the whole or a part of his land, to make good the deficiency. This was looked upon, as a harsh measure, and was seldom resorted to. The usual custom was to grant him time; to assist him with a loan of money, or to remit the debt altogether. The village or district was scarcely ever assessed, for individual failures. On the whole, the revenue was then easily realized, and when there were at times outstanding balances, they seem to have been produced, rather from mismanagement than from the operation of the land-rent.

Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it, since it became a province of Mysore, have destroyed a great part of its former population; and rendered its remaining inhabitants as poor, as those of the neighbouring countries. The lands which are now saleable are reduced to a very small portion, and lie chiefly between the Cundapoor and Chundergherry rivers, and within five or six miles of the sea.

It is not to be supposed that the whole of this tract, can be sold; but only that saleable lands are scattered throughout every part of it, thinner in some places, and thicker in others; particularly in the Mangalore district. There is scarcely any saleable land, even on the sea coast, anywhere to the northward

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of Cundapoor, or any where inland, from one end of Canara to the other; excepting on the banks of the Mangalore, and some of the other great rivers. In the vicinity of the Ghauts, the lands are not only unsaleable, but the greatest part of them, is waste and overgrown with wood. It is reckoned that the population of the country has been diminished one-third within the last forty years; and there can be little doubt but that its property has suffered, a much greater reduction. Gusapah, Ankalah, and Gundapore, formerly flourishing places, contain now only a few beggarly inhabitants. Honawer, once the second town in trade after Mangalore, has not a single house; and Mangalore itself, is greatly decayed.

It may be said that this change has been brought about, by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast, and forcing their inhabitants to remove to Jumalabad, and other unhealthy situations near the hills; by his seizing in one night, all the Christian men, women and children, amounting to above sixty thousand, and sending them into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade, and by the general corruption and disorder of his government in all its departments. These circumstances, certainly accelerated the change; but taken altogether, they probably did not contribute to it so much, as the extraordinary augmentation of the land-rent.

A moderate land-rent carries in itself, such an active principle of prosperity, that it enables a country to resist for a long time, all the evils attending bad government, and also to recover quickly from the calamities of war. When it is fixed, and light, the farmer sees that he will reap the reward of his own industry. The cheerful prospect of improving his situation animates his labours, and enables him to replace, in a short time, the losses he may have sustained from adverse seasons, the devastations of war, and other accidents. But when oppression is added to all the other mischiefs of a tyrannical government, the country, however flourishing it may ever have been, must sink under them at last; and must hasten to ruin, at a more rapid rate, every succeeding year.

Hyder ruined Canara, a highly improved country, filled with industrious inhabitants enjoying a greater proportion of the produce of the soil, and being more comfortable than those of any province, under any native power in India: but instead of observing the wise and temperate conduct which would have secured to it, the enjoyment of these advantages, he [807] regarded it as a fund from which he might draw, without limit, for the expenses of his military operations in other quarters. The whole course of the administration of his deputies seems to have been nothing but a series of experiments, made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extort from the former, without diminishing cultivation. The savings, accumulated in better times, enabled the country to support, for some years, the pressure of continually increasing demands: but they would not do so for ever. Falling, and outstanding balances, became frequent before his death.

The same demands, and worse management, increased them in the beginning of Tippoo's reign. He was determined to relinquish no part of his father's revenue. He knew no way of making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the other. He made them pay, not only for those which arose upon the cultivation of the current year, but also for those which arose from the waste lands of dead and deserted ryots, which were annually increasing. Severity, and a certain degree of vigilance and control, in the early part of his government, keep the collections for some time nearly at their former standard; but it was impossible that they could remain

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so, long; for the amount of land left unoccupied from the flight or death of its cultivators, became at last so great, that it could not be discharged by the remaining part of the inhabitants; and the collections, before the end of his reign, fell short of the assessment from 10 to 60 per cent. The measure which he adopted for preserving his revenue, was that which most effectually destroyed it. He forced the ryots, who were present, to cultivate the lands of the dead and absent: but as the increased rent of their own lands required all their care and labour, by turning a part of it to these new lands, the produce of their own, was diminished, and they became incapable of paying the rent of either.

The effect of this violent regulation was, to hasten the extinction of the class of ancient proprietors or landlords: for many who might still have contrived to have held that rank, had they been permitted to confine their stock to the cultivation of their own lands; when they were obliged to employ it, in the cultivation of those of other people; and when the consequent decrease of the produce, left no surplus, after paying the rent of government, sunk to the state of labourers. Nothing can more strongly indicate the poverty of a country, than when its lands, so far from being saleable, must be forced upon the cultivators: but this practice prevails more or less throughout Canara, and is very general everywhere, to the northward of Cundapoor.

As far as can be gathered from traditions and accounts, it appears that in the fourteenth century, at the time when the Reka or Bijnugger standard rent was paid, the whole of the lands were parcelled out among a prodigious number of landholders paying annual rents, in various gradations, from 5 to 5,000 pagodas. Great estates, however, were not common; and the average was nearer 50 pagodas than any other sum. The demand of the circar was fixed for two centuries and a half, under the Bijnugger government, and may be said to have been fixed under the Bednore rajahs also, during more than a century; for in all that period, the fixed additions to it, hardly amounted to 10 per cent.

The price of land, it has been already observed, was low; but this low *nature* ought not to be ascribed entirely to the assess-
Sic in orig. ment. Some of it, may fairly be laid to the charge of other causes; to the danger of being suspected of being rich, which hindered so much money going to the improvement of land, and so much from being paid for it, as would otherwise have been done; to the total want of manufactures for the internal consumption of grain, from which the revenue chiefly arose; to the difficulty and expense of transporting so bulky a commodity by land, depriving it of the market of the countries above the Ghauts; and to the want of a naval force to protect the coast against pirates, and to secure, at all times, a free export for the surplus produce by sea. But though the price was low, the property itself was guarded by several equitable and humane laws, or rather customs, originating in precautions which mankind naturally take to transmit their possessions to their descendants.

The alienation of land, by sale or otherwise, was unrestrained. Nothing but gift, or sale, or non-payment of rent, could take it from the owner. If he absconded with balances standing against him, it was transferred to another person; but if he or his heir returned, at ever so distant a period, it was restored, on either of them paying a reasonable compensation for the balance, and such extra expenses as might have been incurred on account of improvements. No crime in the proprietor, could extinguish the right of the heir to the succession. Where proprietors, holding directly of the circar, died without heir, their estates reverted to the circar, which gave them away to a new set of owners, on receiving one, two, or more years' rent, as a nuzzeranah, according to the condition in which the lands might have been at the time. It does not

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appear that the landlords were, by their tenures, bound to the performance of personal service, or any other condition, beyond the simple one of discharging the public rent; and even this, was not always rigorously exacted. Though the estates held immediately of government were so small, that the rent of each did not exceed 50 pagodas, yet the proprietors had under them an infinite number of lesser proprietors holding their lands of them, with all the same proprietary rights as they held their own, of government. It was usual for the original proprietors to rent, either for a term of years, or for ever, such a portion of their lands as was sufficient to discharge the whole of their public rent, and to keep the rest in their own hands. The tenants for ever, became a second class of proprietors, whom nothing could deprive of their right of possession, unless their own act, of gift or sale. On failure of heirs, their lands reverted to the original superior landlord; but a reversion of the estate of the superior landlord to the circar did not, if that of the inferior could be found. [808]

Sic in orig.

As all land was private property, no man would occupy or cultivate waste, until he had obtained a pottah, either to secure him in the possession, or if turned out, to indemnify him for his expenses; becuse he neglected this precaution, to be turned out at any time by the owner, without compensation. When a proprietor alienated land for a certain rent for ever, he either received a price for it, or received none, or paid a sum of money to the person to whom the land was transferred. Which of these modes was adopted, depended on the circumstances of the parties, and the nature of the land; but in each of these cases, the tenure was the same, and the tenant was called, tenant by purchase.

When the circar disposed of lands which had reverted to it by failure of heirs, it followed the practice of individuals. It sold them almost always by a nuzzeranah. It sometimes gave them gratis, but it never paid money, and seldom or ever advanced tuccavy to the tenant or owner. The reason why individuals rarely received, and why the circar almost always received, a price for land, is sufficiently obvious. Individuals, in transferring or alienating one part of their estates, always endeavour to do it, at the very highest rent that could be got, in order to free the other, if possible, from taxation. But as the circar took no such advantage, it gave the whole or any portion of the estate, for the whole or fair quota of the standard rent. As all alienations of land in perpetuity were said to be by sale, all proprietors, therefore, while the Bednore government lasted, were said to hold their lands either by purchase, or by immemorial prescription.

The lands of Canara are still to be considered as held under the same conditions, and governed by the same rules of transfer, as they were under the ancient government. The increase of assessment by Hyder and Tippoo Sultaun, has, in some places, annihilated the old proprietors; and it has everywhere diminished the quantity, but not altered the nature of the property. What remains is still as much cherished, and the title to it, as obstinately contested, as it ever was perhaps at any former period. The landlords, who once lived chiefly on their rents, have now hardly any rent at all. Few of them, have sufficient to constitute, of itself, the fund of their subsistence. Many of them, procure a part or the whole of their subsistence, by the management of farms, or even by acting as labourers. The destruction of a part of the property by the heavy demands of the circar, seems rather to have increased than impaired the attachment of the proprietor to the remainder. He never quits the estate of his ancestors, while he can live upon it, as a farmer or a labourer; but if after paying the circar rent, and what is due to himself for his labour, there remains the most trifling surplus, he will almost as soon part with his life, as with his estate. Disputes concerning land, where the property frequently

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does not amount to ten pagodas, are often carried before every successive aumildar for twenty years.

The only land in Canara that can, in any way, come under the description of circar lands, is unclaimed waste; to a great deal of which, it is very likely claimants would appear were it once brought into cultivation. There are also some uncultivated lands, particularly in the Northern districts, which may be reckoned public. There are lands which were originally unproductive, and which from the death or absence of their owners, would have been allowed to run waste, had they not been contiguous to more productive lands, whose owners it was supposed were able, and were therefore compelled, to cultivate them. But exclusive of this land, cultivated by compulsion, and unclaimed waste, all other is private property.

STATEMENT of the LAND RENT of CANARA and SOONDAH, showing all the changes it has undergone from the year 1660 to the current year 1799-1800, or Fusly 1209; (inclosed in principal Collector's Report of 31st May 1800.)

Historical Abstract Statement of Land Rent in Canara and Soondah.

Rajah of BEDNORE:			
Reka, or standard rent of the 17 districts for A. D. 1660		5,80,759 22 15	
Deductions:—Enaums	1,43,866 12 20		
Deficiencies of reka or standard rent	1,23,194 16 78		
Waste lands	58,561 28 14		
Tunkhas to peons	8,513 22 51		
		3,34,136 8 3	
Shist, or balance of standard rent, after deductions.			2,46,623 14 12
Additions to the standard rent:			
Pugdi, or extra assessment of 1711 ...		11,021 19 1	
Putti, or extra assessment of 1718 ...		8,448 35 39	
Chucker, or extra assessment of 1720		5,004 10 4	
Duswanah, or enaums to chutters, A. D. 1723		408 30 69	
Nisht, or extra assessment for deficiencies of rent from 1740.		940 8 60	
Miscellaneous additions 1740 ...		1,159 35 38	
TOTAL additions by the Rajah ...			27,043 31 51
Ranny of BEDNORE:			[809]
Additions by the Ranny:			
Putti, or extra assessment of 1758 ...		26,988 33 16	
Nisht, or assessment for deficiencies of rent from 1741 to 1763 ...		8,941 8 79	
Miscellaneous additions ...		4,409 24 54	
TOTAL additions by the Ranny ...		...	40,339 30 69
TOTAL balances of standard rent or shist, and additions		...	3,14,007 4 52
Village taxes		...	6,820 — 21
TOTAL land Rent and Village Taxes, at the end of the Ranny's government ...		...	3,20,827 4 7

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HYDER ALLY:			
Addition by Hyder Ally:			
Extra assessments of land rent:			
For loss in standard rent, 1764 ...	62,851 27 25		
Nugger extra assessment, 1782 ...	34,330 21 27		
By aumildars	10,337 21 48		
Sanderwared	1,701 14 52		
Miscellaneous	12,140 21 67		
TOTAL extra assessment ...	1,21,361 34 59		
New heads of Revenue:			
Cultivation of ancient waste ...	3,330 9 22		
Enaums resumed ... 1764 ...	83,392 17 63		
Shambogue's russooms ... 1766 ...	568 31 51		
Profit on paddy ... 1766 ...	2,394 23 52		
Sale of prostitutes ... 1766 ...	739 6 55		
Treasury bonds ... 1774 ...	578 10 24		
Miscellaneous ... 1782 ...	5,840 17 57		
TOTAL of new heads of revenue ...	...		96,844 9 4
TOTAL extra assessment, and new heads of revenue			2,18,206 7 63
Village taxes			2,450 31 9
TOTAL additions by Hyder ...			2,20,657 2 72
TOTAL assessment of the Ranny and Hyder ...			5,41,484 7 65
Deductions by Hyder:			
Waste lands	7,987 30 48		
Enaums restored	294 9 —		
TOTAL deductions by Hyder ...	8,282 3 48		
Division of Hyder's assessment:			
Shist, or standard land-rent of Bednore	3,27,159 7 62		
Extra assessment	1,86,053 10 69		
New heads of revenue ...	10,718 26 17		
TOTAL land-rent	5,23,931 8 68		
Villages taxes	8,270 31 29		
TOTAL assessment under Hyder ...			5,33,202 4 17
TIPPOO SULTAN:			
Additions by Tippoo Sultan:			
Extra assessment of the land rent:			
Nugger assessment	9,827 21 21		
Aumildar's assessment	1,934 27 —		
Sanderwared	7,934 31 5		
Miscellaneous	4,204 11 8		
TOTAL extra assessments ...	239,018 1 40		
New heads of revenue: ...			
Cultivation of waste	231 5 31		
Enaums resumed	33,671 7 57		
Shambogues resumed	10,145 18 52		
Profit on paddy	6,262 1 64		
Sale of prestitutes	167 10 42		

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Treasury bonds	9 5 11		
Miscellaneous	3,493 14 54		
TOTAL new heads of revenue ...		57,979 27 71	
TOTAL extra assessment and new heads of revenue ...		80,881 10 31	
Addition ordered but never collected ...		2,52,589 22 76	
TOTAL additions to land rent collected, and not collected ...		3,33,470 33 27	
Village taxes ...		4,605 32 32	
TOTAL addition by Tippoo ...		...	3,38,076 29 59
TOTAL assessment under Tippoo ...		...	8,71,278 33 76
Deduction:			
From land rent in 1788 ...		...	2,600 8 60
TOTAL of Tippoo's assessment, after deductions of 1788		...	8,68,678 25 16
TOTAL balance of Tippoo's assessment, after deducting addition never collected ...		...	6,16,089 2 20
Division of Tippoo's actual assessment:			
Standard rent or shist ...		3,59,732 32 35	
Extra assessment ...		2,08,956 11 30	
New heads of revenue ...		35,503 2 54	
Total land rent ...		6,02,212 10 39	
Village taxes ...		13,876 27 61	
Division of Tippoo's assessment in money and kind:			
Money rents		...	5,47,888 30 3
Rice in kind		58,616 6 56	
Pepper do.		9,084 18 —	
Oil, &c. do.		499 19 41	
TOTAL rents in kind		...	68,200 8 17
Settlement of current Year 1209 or 1799-1880:			
Deduction from Tippoo's assessment on account of waste lands, &c.		...	1,50,940 4 36
Division of the assessment of the current year ...			
Standard rent or shist		...	2,84,604 28 45
Extra assessment by the rajah of Bednore ...			21,425 33 11
Extra assessment by the ranny of Bednore ...			33,252 22 32
Extra assessment by Hyder			83,462 18 4
Extra assessment by Tippoo			15,317 28 63
TOTAL extra assessment			1,53,458 30 30
New heads of revenue			16,580 — 67
TOTAL land rent			4,54,643 23 62
Village taxes			1,505 10 2
TOTAL current year's assessment			4,65,148 33 64

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Extract from REPORT of principal Collector of CANARA;—dated 9th November 1800.

Extracts from Report of Principal Collector of Canara, 9 Nov. 1800.

MANY circumstances have occurred, within these few months, to induce me to judge more favourably than I formerly did, of the condition of the inhabitants of Canara; but none has so much attracted my attention, as their numberless disputes about Landed Property. In the Barahmahl, a dispute about land scarcely came before me, once in six months. In this country, every other cause of litigation or complaint seems to be lost, in that of Land. It alone produces more than nineteen in twenty, of all the complaints that I hear. The accumulated suits of half a century, appear to have broken loose at once: and every moment that I can spare from my ordinary business, has been given to the hearing of them, without having sensibly reduced their number. They formed a principal branch of the emoluments of the circar servants, not only under the Mysore, but also under the Bednore government; for it was the practice of almost every aumildar to receive money, to set aside the decisions of his predecessors; which accounts for such a multitude, still remaining unsettled. Both these claims of long standing, and new ones which arise every day, evince that land, notwithstanding all the subsequent additions to the shist, is still considered as a very valuable property. Claims come chiefly, as may be supposed, from the most flourishing districts: and the proportions that come from different districts, may be reckoned a tolerable good criterion for estimating their comparative state of wealth or poverty. We may be sure that where lands are so much the object of contention, that there is no danger of their being unable to discharge the public rent; for men would hardly lose their time, and spend their money, for the sake of acquiring that which was not worth the holding, or which might involve them in loss. Were all estates in Canara worth disputing for, I should not think any absolute necessity existed for reducing any part of the assessment. There is no part of Canara where the ryots of themselves throw up their old lands and occupy new. But there are parts, where though a man will not quit his land, yet when he has been dispossessed by force or intrigue, he does think the object sufficiently important for him, to pay any thing for its recovery; but in by far the greatest part of Canara, the right to land is so obstinately contested, that a man, however just his title may be, is rarely permitted to succeed to his estate, without encountering the opposition of some rival or other, who endeavours to invalidate his claim, and to set up one of his own, supported by false witnesses or forged deeds, which are very common in this country.

The relative degrees of value attached by the natives themselves to land in different parts of the province, could we exactly ascertain it, combined in some degree, with a retrospect to the shist and collections of former times, would afford the best standard for determining the proportions of the assessment which ought to be reduced.

It is scarcely possible to ascertain the produce or value of land from the owners or cultivators. Long experience has taught them, that concealment is their best defence against new exactions; and all of them, however simple in other respects, are continually on their guard, against any questions that tend to lead to any disclosure of their circumstances. A careful survey would, however, yield us a great deal of useful information, which cannot be drawn from them; for by learning the rents paid by tenants to the landlords, and comparing the lands of the tenants to the whole lands of the estate, a tolerably good guess might be made of the net income of the landlords. A survey, however, cannot be made, without a heavy expense, and there is no other mode of acquiring so much knowledge of the state of the country. Next to a survey, the best way of gaining this knowledge would be, by keeping a register

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for some years, of the rent and produce of all lands that become the subject of litigation. There is always something or other on such occasions, which induces one of the parties to bring forward a statement of the produce. As there is, therefore, no difficulty in discovering it, and as these disputes are so very frequent; a great number of examples might soon be collected from each district; and the average produce of these lands, might be taken as that of the whole district; or, at least it would not be far from it, after deducting circar lands, which, from not having an owner, are but poorly cultivated.

I have endeavoured, by every means in my power, to ascertain, from such circumstances as have come within my observation, what are the relative proportions of the produce, after deducting all expenses of cultivation, that go to the circar and to the landlord. The evidence of the tenants, were it not most commonly false, would at once determine the point; because all rents of tenants to landlords in Canara are paid either in money or a certain fixed quantity of grain, and never by a share of the crop, or what is called warum. In taking the reports of the landlords themselves, the lowest that any of them have reckoned their average share of the net produce to a district or maganie, is 15 per cent. and the highest 40 per cent. Though I imagine that the highest of the extremes are too low, yet the admission of either of them, on their part, is more than could have been expected; for it proves incontestably the existence of a land rent. The reply of the farmers of the Barahmahl to similar queries, was always, that there was no rent, and seldom any profit, or any thing beyond the mere wages of their labour. In both cases, they represented their situation as much worse, than it really was. According to their own statements, however, there is a wide difference between the condition of the farmer of the Barahmahl, and that of the landlords of Canara.

Among the numerous causes respecting land which have come before me, the landlord's rent was much oftener above than below 50 per cent. of the net produce. In many instances, it was 60, 70, and 80 per cent. The most productive lands, it may be said, are the most liable to become the subject of litigation, and cannot therefore be taken, as a standard for the average of the whole. It does not appear to me, however, that they ought to be [812] regarded as a selection, or that they might not form a fair average; for they comprehended every description of land, those of the poorest as well as those of the most substantial land-lords. A cause in which most of native Christian proprietors were concerned, has furnished me with a great number of examples, the result of which is still more in favour of the landlords. In 1784, when they were carried into captivity by Tippoo, their lands were confiscated, and either given away or sold to men of their casts, for a price far below their value. They have now claimed their restoration; and in order to determine what the present holders may be entitled to, as a compensation for purchase money, improvements, &c.; a statement, No. 1, has been drawn up the parties themselves; and as both have agreed to abide by it, there can be no doubt of its being perfectly correct. The only difference is about the price of the rice, the one party reckoning the average three morahs to the pagoda, and the other four. The Hindoos assert that the Christians are most industrious of all casts, and that therefore they have more rent than any other. The Christians deny this, and say that they have got the name of being industrious, from selling vegetables in Mangalore, and engaging in various occupations; but that the Hindoo landlords, from confining themselves entirely to the cultivation of their lands, render them fully as productive as theirs are; that the Hindoos, though they have more bad land, have also more good, and that the average rent of Hindoo landlords is not, in any one of the five districts contained in the statement, so low as fifty per cent. of the net produce. It was my intention to have procured from every Christian landlord, an account of the produce of every estate which bordered on his own. This would have probably

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furnished me with the detail of a thousand estates, the average of which might, without any material error, have been taken as that of the districts to which they respectively belonged; but as any removal has prevented me from obtaining this account, I can only attempt to draw a conclusion from such circumstances, tending to throw a light on this subject, as I have hitherto had an opportunity of noticing. From comparing them all, I am inclined to believe that the average rent of landlords is about fifty per cent. of the net produce, in all the districts below the Ghauts, except Mulki, Cundapoor, and Bekul, where it may be from thirty to forty, and in Ankalah and part of Honawer, it is somewhat less.

Any thing like equality of assessment or of produce, can hardly be supposed to exist throughout so extensive a tract of country. The clear rent is in many instances, as low as 15 per cent.; and in many, as high as 80 per cent. of the net produce. The disparities are oftener owing to the different proportions of labour bestowed on the land, than to those of the assessment. Many of those estates which now yield the smallest proportions of rent, were formerly among the most productive. They have fallen into decay from the exactions of nuzzeranahs for the Circar, of fines for pretended or trifling offences, and of presents for an endless succession of asophs and aumildars; from the arbitrary and uncertain amount of the different kists; from their frequent anticipations, by which petty land-holders were often compelled to sell or mortgage their estates for the payment of revenue before it was due: from such anticipations being often directed beyond the general rate, against particular landlords, in order to compel them to sell their estates to persons who had bribed the aumildars for this purpose; and above all, from the gratuitous services required every year by the Circar. The numerous forts in Canara have each a strong shed running the whole length of the rampart, in order to cover the troops from the weather. These sheds, and all other public buildings, besides the house of all public servants, having been annually repaired before the setting in of the monsoon, demanded a vast number of labourers, as did likewise the felling of trees among the hills, and transporting them to the beach, for the use of the marine establishment. All these services, were perfomed by country labourers; and as the more substantial land-holders had usually sufficient influence to get their own exempted, the weight fell wholly upon the lower class, who were often deprived of the assistance of their servants, at the time they stood in the greatest need of them, for the cultivation of their lands.

As the income of the landlord was affected by these and other temporary causes, the removal of them, will enable it to rise gradually to its former standard; and it is not therefore so necessary that the reduction of the assessment should be regulated by the present state of income, as by the consideration of what it is likely to be in a few years, when the country shall have recovered from the effect of those disorders.

Whether the conclusions I have formed respecting the proportion of income, are just or not, there is one thing certain, that whatever they may be, they do not impede in any way the realization of the revenue; for it has been paid, with a readiness of which I have seen no example. Where balances have appeared in my accounts to stand against particular districts it was not owing to any failure on the part of the inhabitants, but to the late disturbances having hindered the revenue servants from carrying on the collections, or remitting what had been collected to the treasury. The regularity of payments is the more remarkable, when it is considered that I have anticipated at least three months, what the period of the kists has been, during the last forty years: for the inhabitants opposed so strongly every increase of land-rent, that no parts of the additions, either of the Rannee, or of Hyder and Tippoo, ever were paid

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with the old rent, within the year; but the whole was collected separately, in the first three months of the ensuing Fusly. They now make no difficulty in paying both the old rent and additions, before the end of June; not because they are more able than formerly, but because they believe that their readiness in discharging their rents, will not, under the company's government, be regarded as a proof of wealth, or as an argument for laying new impositions upon them.—I am positive not only that the alterations of their kists, has produced no distress; but that their circumstances are improving.—I know it, from having few complaints concerning rent, and more directly, from their own acknowledgment, which ryots very seldom make. I see it, in their cultivating waste lands, and in their taking as [813] private property, lands which have long been cultivated, on account of the circar. These are lands, which, from having no owners, had been neglected, and which, as the produce had of course decreased, had usually been given at a reduced rent, to different people, for one or more years. The temporary holder could not obtain the proprietary right, without paying a sum of money, which he was unwilling to do: and he could not venture to improve, lest he should be dispossessed in favour of a stranger. As he could gain little, so, on the other hand, he could not lose much; because remissions were granted, on account of bad crops, which was never allowed, in case where land was private property. When a man agrees to become a proprietor of circar land, he shows, at the same time, a confidence both in the forbearance of government, and in his own means of improvement, because, by the custom of the country, whatever may happen, he has from this moment, no claim to remission. In the district of Cundapoor, circar lands which paid a rent last year of star pagodas 3,071. 15. 8. have this year, been given away in proprietary right, at an annual rent of star pagodas 3,329. 32. 62.; and I have no doubt that all circar lands now in cultivation, may, in the course of two or three years, be disposed of, in the same manner. The facility of collection, and the growing confidence of the landholders, convince me that the settlement of 1209 (1799-1800) might always be collected without a balance, and that no abatement whatever is necessary to secure it from failure. But if we aim not merely at the obtaining of a certain sum as revenue, but also at giving a new spirit to agriculture, and raising the country to a pitch of prosperity, beyond what it has ever been in former times, the present assessment must be lowered. Were I certain that in the course of a few years the country would so far recover from the shocks it sustained under the late government, that one half the net produce or landlord's rent would be equivalent to the public revenue, I would propose no reduction, because, from observing the condition of those landlords whom I positively know to be in the possession of half the net produce, and from many conversations with them, I am satisfied that it is fully adequate to every end, not only of present realization, but of future improvement; and that a country moderately improved, the basis of whose assessment should be one-half of the net produce, would, if protected from all other demands, soon pay with one-third, what it had before paid with one-half.

In estimating the rates of reduction, I have thought that many other points were entitled to as much attention as the reka or shist because I suppose the reka itself to have originally been, like all other assessments, extremely unequal, and that this inequality has been increased, in particular districts, by the falsification of accounts. It however deserves consideration, as showing what the land-rent formerly has been, as forming a standard to which it may possibly, at some future period, be raised again, and as being regarded by the inhabitants, as the only proper foundation of assessment. But, after the many changes that have been wrought by time, it can no longer be implicitly followed as a guide. It is safer to be directed by the present condition of the inhabitants, and of the revenue, with a retrospect to what it has been, for the last twenty years. No

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guide is so sure as collection. By observing how the land-holders feel under it, many discoveries are made that never would have been suggested by accounts, and which, though they cannot be easily explained by figures, the manager on the spot perceives, have wasted the resources of agriculture, and must have a principal place in his calculation of a permanent revenue.

The only reductions I have made for the present year, are by lowering the land rent 2½ per cent. and the export customs on rice to 2 bahadry pagodas per corge, and abolishing the inland duties on grain, cattle, sheep, &c. These are all that are required to serve the end of affording some immediate relief. The remaining reductions of customs may be deferred till the Madras custom regulations are introduced; and of the land rent, till the permanent system is established.

There will be an increase of about 3,000 pagodas to the land rent, from the cultivation of waste, which will diminish in part the reduction of 2½ per cent.

My chief reason for remitting the 2½ per cent. was to convince the landlords that demand is limited; and thereby to encourage them to exert their whole means in improving their estates to the utmost, without any fear of a new assessment. Any further reduction of the export duties on rice, is perhaps unnecessary. It is the only channel through which a compensation can be received, for the loss of land-rent; and through which, revenue may rise, in some degree, as the country flourishes: for there is no solid ground to suppose that consumption of luxuries, or even of conveniences, will ever yield much revenue in India.

Both the reduction of customs and of land-rent, will eventually benefit the landlord; but they will act, in different ways. A reduction of land-rent will operate, both more directly and more equally, in giving vigour to agriculture, and relieving the poorer class of landlords, than any reduction of customs could do, because they receive the benefit of it immediately, without waiting for the sale of their grain. In this case, too, the benefit is extended equally, in the same proportion to the rich and the poor. But the reduction of the customs is more in favour of the rich than of the poor, because the rich proprietor can always raise a greater quantity of produce on the same extent of land, or in proportion to his rent, than the poor one possibly can do.

Extracts of Report from Collector of NORTHERN DIVISION of CANARA; dated 1st May 1801.

In appropriating the reduction, I allowed Ankalah the greatest share, because the poverty of its cultivators, and the inferiority of cultivation, compared with Cundapoor or even Honawer, is very conspicuous; and the want of enclosures, so common over all the other parts of Canara, strongly mark its proportions of all circar land to private land. Nothing shows the poverty of its cultivation more, than by the number who pay warum for their [814] lands, and by their frequently changing their residence. Owing to the last circumstance, I found some difficulty in procuring renters for villages to become responsible for a money rent, because the cultivation in many villages has hitherto never been the same for two years together. Ankalah certainly possesses a great portion of waste lands, both of that which has been cultivated formerly, and of that which might be brought into cultivation. The latter description, however, appears to me to be of that nature that would require more than ordinary labour and expense to bring it into cultivation. It lies principally at the foot of the hills, which in Ankalah, and a great part of Honawer, do not terminate so abruptly as in the more

Extracts of Report of Collector of Northern Division of Canara, 1st May 1801.

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southernly districts, but spread themselves more out of the bottom. Whilst in that district, I endeavoured to encourage the conversion of circar cultivated lands into private property, rather than the increase of cultivation; for which purpose, at every assembly of ryots, I had the terms fully explained to them, on which they should have their lands as private property, and furnished every shambogue with copies of cowles adapted to their respective maganies.

Though no circar land has been converted into private property but in Cundapoor, I am hopeful to find many candidates in Ankalah next year, from the pains I took to explain the advantages they would derive from it. I thought this encouragement the more necessary, from observing that the idea of private property in land, did not seem to be regarded by the ryots of that district, with that estimation so common over the rest of Canara. This may have proceeded from the incursions which Ankalah has long been subject to, having tended to destroy all security in land. Major Munro recommends that the conversion of circar into private lands, be not urged on too fast, because the great reduction of the customs, and the security of the company's government, will tend speedily to raise the value of land, and bring forward more candidates, and higher offers, every year. This observation will apply better to the southern than the northern division, because there is so much waste in the latter, that there is little danger of its becoming converted too soon into private property.

The heads of increase exhibited in the different balances of the accompanying statement, requires, I believe, no explanation. I wished to have procured the number of royts in 1209 (1799-1800), but as Major Munro had no time to assemble them, no list was obtained. (However, by the reports of the curnums, the number of people paying rent to the circar in 1210 (1800-1) are fewer than in 1209. This is not owing to the diminution of the actual number of cultivators, but is caused by the opulence of many landholders taking lands under their own names this year, that were, held by their tenants, the year before.) I consider this as a proof of increasing prosperity of the country, and of the ease with which a permanent settlement may be effected in Canara, from the having so many substantial people as security for its revenue, when the country shall come to be divided into estates. As the point to which the property in Canara is verging, may have an important effect, at the period when the permanent settlement is about to be introduced, I shall notice every year the alteration that may occur among the number of ryots. This partial opulence, as it may be termed, of the great landlords, can make no difference to the poorer classes, so long as they have it in their option to hold their lands immediately or the circar or a landlord; and it is evident, by their preferring the latter mode, that it must be the most advantageous to them.

Honawer and Cundapoor are both improving; the decrease in the landrent of the former is already accounted for. I have not a doubt but the landrent will rise, in every district, annually, by an increase of cultivation, because exportation being so much encouraged, by the reduction of the duties upon rice, more of that article will be cultivated and exported. I could perceive, as I went through the country, many little symptoms of improvement, which were not begun the year before; and as the present settlement has been made so much particularly, I am convinced that there can be but few, who have reason to complain of our assessment.

Extracts of Report from principal Collector of CANARA; dated 1st July 1801.

By the statement, it appears that the landlords have very little rent to themselves in Barkoor, after discharging the revenue. Tumbuttoo is the most

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desolate and hilly district of Barkoor; and it is not unlikely that at the period when it lost the greater part of its population, the land-holders were forced, by the difficulty of procuring labourers, to rent the greatest part of their estates to under-tenants. But even admitting this to be true, it will hardly account for the very great number of those tenants; and there seems therefore to be reason to suspect, that the land-lords may in several instances, have instructed their servants to call themselves tenants. Some parts of Korbuil, Buntwall, and Karrup, are as thinly inhabited as Tumbuttoo. Their tenants are also pretty numerous; but they do not bear near so high a proportion to the landlords as in that Maganie. In Mangalore, Kittel, and all the best cultivated districts, by much the greatest share of the land is in the hands of the landlords; and this, I imagine, is the case even in Barkoor, nearer the sea. I think it also probable that the *chalie guenies*, or tenants at will, have been called *mul guenies*, or tenants by purchase, that is, for ever, because the landlords may get some additional rent from the former, whenever there is a higher offer: but they can get none from the latter, because their rent can be raised only by government, which was seldom done except at long intervals in former times, when an additional assessment was, imposed after a new valuation.

Extracts from Report of Principal Collector of Canara, 1st July 1801.

All the land now in cultivation in Canara, and a great deal more, was cultivated many centuries ago. The stability of the tenants, even though at will, encouraged them to improve [815] every field as much as they could. The rent fixed by the landlord, was calculated upon the produce of several years, while under his own management. These experiments have, in succeeding times, been often repeated; so that every field is now known to the proprietor, generally, by written accounts, and always, by tradition, to be a field of so many moras produce. The landlord scarcely ever rents it below this rate, unless in particular situations, where the scarcity of labourers leaves him no alternative; he has therefore no ground to look for any additional rent, from an increase of produce. He can only obtain, it, either by advancing money to the tenant, or giving him cowle, to enable him to make a plantation of cocoa-nut, or some other kind of trees. He may, likewise, sometimes gain a trifling additional rent, by the tenant levelling a few spots on the side of a hill.

Besides the mul gueny, or tenant by purchase, there is, in some parts of Canara, and probably in Barkoor, another species of tenants for ever, called the *nair gueny*. The origin of this tenure, is, by some, derived from the tenants having held of the nairs, who were, in ancient times, masters of the country: but the more common opinion derives it from agricultural services, which gave the right of ploughing; the word *nair* signifying a plough: and, in this way, it corresponds, in some degree, to the description, which has sometimes been given of the soccage tenure. The nair mul gueny, as it is usually called, is both a more ancient and more secure tenure than the other, properly denominated *shud mulgueny*, or tenure by simple purchase. In this last case, when the descent to heirs, is not particularly specified, there are instances of the landlords resuming the farm, on the death of the tenant; but he is never allowed to retain it, unless where he is supported by the revenue servants.

Extract from Report of Collector of SOUTHERN DIVISION OF CANARA; dated 7th August 1801.

Extract from Report of Collector of Southern Division of Canara, 7th Aug. 1901.

In the Oloor village, there are some few *mul guenies* or tenants by purchase, or gift, for ever, but by far the greater, and indeed, nearly the whole in that and the other four villages, I apprehend are *chaly guenies*, or tenants at will. It is often difficult to define, which is which. The landlords all declare they are chaly guenies, because they look forward to increasing their rents. The tenants again declare they are mul guenies, because their rents can be raised only by government. Mul gueny tenures have been created after, by purchase; in which case, a deed is always entered into by the parties, often from the landlord's friendship to his relations, and often in cases where tenants have offered to pay a higher rent for a mul gueny tenure. In the latter case, deeds are generally entered into, as also in the second, but oftener not. Under the late government, so many villanies were practised by, forcing title deeds from persons, that those having them, frequently buried them, or laid them by, in some place where time destroyed them. Those only who have deeds, or who can prove their tenure should be admitted as mul guenies.

From every information I have been able to obtain, the number of mul guenies in Canara, is very small. Indeed by a statement of the population of the country, I have lately made, the total number of that class is 4,886, of which there are only 219 in the Barkoor taluk; while the number in the Bekeil talook, which comprizes a part of ancient Malabar, amounts to 4,436.

Extract from Report of Collector of SOUTHERN DIVISION OF CANARA; dated 30th April 1802.

Extract from Report of Collector of Southern Division of Canara, 30th April 1802.

Canara is so particularly circumstanced, that a tolerable correct estimate of its gross produce, may be formed from its known population, consumption, and exportation. The first, we know from last year's accounts, on which, I shall calculate; the second may be estimated pretty correctly by the first, and from a knowledge that the lowest class of people in the country, eat rice only; and the latter is accurately recorded.

By the revenue statement, last year the population, in men, women, and children, was 396,672 resident inhabitants. The general average consumption, from the best informed people, is at least one hany, of 78 rupees weight, per diem per head; at which rate, the consumption per day, would be corge 224. 36. and per annum, 82,072. 36. In consideration, however, of several thousand Brahmins leaving the country for a few months every year, to go to the Tripetty pagoda, and other religious places of worship,—though the number coming from above the ghauts to Woospi, Soobramany, and other pagodas in Canara, is also great;—yet wishing to be rather low in my calculation, I have taken the consumption of one-half of the inhabitants at a hany per day, and the remainder, at half a one; which reduces the before-mentioned quantity one-fourth, or to per diem 168 corge 27 moras, or, per annum ... 61,554 27

Average exportation 4,00,000 moras	9,523	34
Seed, or per col. 2, in No. 1, and the quantity sown in 2d and 3d crops	11,438	—
Consumption for troops, followers, &c. at 3,000 heads, at one hany per day	6,207	—
Total corge ...	88,723	19

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This quantity is less than that before calculated on by the shist, by 1870. 31; more than which, I am confident, is consumed by the crews of the many hundred vessels, which touch at the different ports, in the course of the season, and many of which lay there for two and three months together.

Every person must, in a great measure, be guided, in calculations of this sort, by the best obtainable accounts; but there are other circumstances which the manager on the spot, and he only can judge, from what may justify him in forming a more correct idea of the [816] resources of a country, than any accounts can show. This has been my case, in the present instance; though obliged to calculate from the best accounts I could obtain, yet I knew, from general observation, and from a serious reflection on the actual state of things, that those accounts were considerably under-rated; and before examining my own idea with any other correspondent data, I calculated the accounts were deficient, in the rates mentioned in paragraph 10; the gross produce in rice, in col. 6, of No. 1, is 69,552 9 31½

To which, add 25 per cent. deficiency, that is 17 in the quantity of seed sown, or land cultivated, and 8 in the produce per mora 19,635 23 18¼

Total produce, with supposed deficiency ... 80,177 33 7¾

less than the calculation of produce by the shist.—Consumption, &c. 1,416. 16. ¾, equal to about 1 per cent. more. Inaccurate as all calculation of gross produce must be, even from an actual survey and valuation, yet, in comparing the supposed produce with the shist, in the first place, and then with the consumption of, and exportation from, the country, and finding each to correspond so nearly with the other, I feel a confidence in hazarding a belief, that it is thereby as nearly ascertaind, as it would have been, supposing it to be so; and the value of the 90,594. 8, the esimated produce at the average rate of the ten talooks in col. 7, of No. 1, would amount to star pagodas 14,88,387. 6; at this rate, the gross circar land tax, including what is collected by enaumdars, would be equal to but 21 per cent. of the gross produce valuation, in rice only, and the ryots would have their garden produce besides.

Another circumstance, affording a correspondent proof of the truth of the conclusions I have drawn, is worthy of mention. Hurry Hur Roy's rekah on every 70 moras of paddy, was only 7½ moras, which was supposed to yield one pagoda, and at that rate, was only about 10 per cent. of the gross produce: allowing, therefore, the present land tax to be double the ancient shist, after all deductions from rekah, or to be star pagodas 2,48,489. 32. 76, this equals about 20 per cent. of what was then supposed the gross produce, and nearly correspondent with the percentage in the foregoing paragraph;—the difference between this sum, and the land tax entered in coll. 29, of No. 1, is star pagodas 64,105. 29. 24; this sum, however, is no addition whatever to the shist, but arises from the resumed enaum land-rent by Hyder and Tippoo, as also, from the melwassy that has lately been discovered. The enaums, it must be remembered, were included in the rekah, but deducted from the shist, on which I have made my calculations. Whatever credit may be due to the data here brought forward, we may rest satisfied, from the unequalled punctuality of its payment, from the few people under collection, from their generally improving state in their mode of dress and living; and, above all, from few, or no complaints, I may say, of the heaviness of assessment, that the present land rent is, generally, low enough to afford the inhabitants the means of making every needful improvement in the agricultural and general state of the country.

The advantages they have already received from the mild and liberal principles of the Company's government, would enable its landlords now to pay

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a tax with ease, which, under the violent restrictions and universal corruption of the last government, they could not do; rent, and the progress of improvement, though they may even increase in extent, frequently decrease in proportion to the produce of land.—Canara, for instance, from the uninterrupted security she now enjoys from the possession of freedom and the security of property, could better afford to pay the accumulated assessment imposed during the late government, than she could, what was collected under it.—In the first place, the landlords, from the rise in the price of rice, and every other grain or garden produce they cultivate, can pay their rent now from a much smaller portion of their gross produce, while the remainder yields them a larger sum than heretofore, to purchase the other necessaries of life, such as cloths, salt, &c.; which articles, in consequence of the trade being thrown open, are to be had much cheaper than under the two last, or even the Bednore government.—It may, beside the dearness of the greatest necessary of life, necessarily drawn, with its dearness of labour and all other wants, and that consequently the landlord's other expenses may be expected to increase in proportion to his profit from the rise in the price of the gross produce of his land; Canara, however, is so peculiarly situated, that they in no way suffer this inconvenience; the wants of the people are certainly so few, that it may be partly owing to this.—Every necessary but cloth, the country produces, and its rice is so sought after from every quarter, that the inhabitants have no occasion whatever, to be at the trouble of sending it to foreign markets, or seeking custom.—Foreign merchants even come and beg it of them; and these people seldom coming with empty vessels it happens that much more of the people's cloth than is necessary, is brought into the country, than can be expended, and thence they can buy it frequently at prime cost, or at a very moderate increase thereon.—The natural rise in the nominal price of labour, indeed, caused by that in the price of rice, in few cases, affects the landlords, all of whom have a number of dairds or slaves, by whom they cultivate their lands;—the wages of labour are, in most common cases of husbandry, confined to a full sufficiency for the food and clothing of the labourer:—when it is paid in money, there must of course be a nominal rise, in proportion to that of the greatest necessary of life; the increase in money, however, does not draw with it, that of the quantity of food or clothing: the labourer can purchase these, with what remains, nearly the same in every change. When the labourers are fed from the produce of the soil, and clothed, as in Canara, by their masters, their real wages are the same, from one generation to another; though the nominal value of what they receive for their sustenance, may be greater one year than another, the same quantities of rice per day, and of cloth per annum, are given to every labourer now, as [817] was customary from the earliest ages; and the landlords have the advantage of being able to purchase cloth now, considerably cheaper than at any former period; they have also more frequent opportunities, from the increasing demand for labour, of letting out such of their slaves as they have not in employ themselves. The instruments of husbandry are so simple in India, that they can scarcely be reckoned on; but cattle are something cheaper than under the Bydgnugger government. To every maganny there are village artificers, barbers, washermen, &c. to whom the landlord pays a certain quantity of grain per annum: this is not now increased to the landlords, though it is, in value, to the workmen; and is as an increase of pay. To them, money is rendered less valuable, in proportion to the smallness of the quantity of the greatest necessary of life, a given sum can command: but no other alteration in its value, has happened since the time of fixing the rekah; a coin, of similar weight to the Bahadry pagoda, was then in use, and of the same value, with respect to the other real or nominal coins of the country, as now.

Sic in orig.

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Nearly all the waste lands of Canara, are lying close under the range of ghauts; which tract has, for more than a century, been continually plundered, and many of its inhabitants carried off, or murdered, by some rebellious chieftain or other, and the remainder reduced to a state of extreme indigence; and I fear it must naturally, therefore, take a considerable time, ere those few can acquire the means and confidence to extend their cultivation, or others can be induced to go and take lands in that quarter. All along the sea coast, as much land as ever was, is now in cultivation with paddy, and much more than ever was before known, converted into gardens. The number of lands, by the present is, greater than by the last general revenne statement, which is a proof how good and secure a property land is now considered. Under the late government, it was customary for persons to purchase and hold lands in the name of some opulent inhabitants, which gave a sort of security, and prevented any wretch, by bribing an asoph, or otherwise, from wresting it from him. Numerous landlords, in this and such like situations, have now come forward and proved their own right of inhabitance, which shows they have no small confidence in the government under which they are placed.

I have before observed, that till the conquests by Hyder, land was universally sold at the average of ten years purchase of the net rent, and that any bought for more or less, was considered an invalid transaction. The industry of the people, however, in the course of a number of years, has so much increased the rents of some, and the oppression of government, so reduced those of other estates, that there are many now, not saleable; but those that are, fetch from ten to sixteen years purchase.

From general observation, I am inclined to think that, in the aggregate, the landlords may get about 18 per cent. and the undertenants, 75 or 58, leaving the remainder, or 24 or 25 per cent. of the gross produce, as the land tax. In Mangalore, Poloor, Buntwall, and Vettul talooks, however, I apprehend the landlords enjoy from 60 to 70 per cent. of their net rent, while their undertenants also enjoy a large proportion of the gross produce. In most of the villages bordering on the range of the ghauts, or more than 20 miles inland, in proportion to its produce, land lets for considerably more than on the sea coast. Its distance from the place of export, may, in some measure, account for this; but it is otherwise to be attributed to an extraordinary indulgence the landlords found it necessary to afford their tenants, to induce them to remain in such jungly and unhealthy situations. In many cases, also they have found it necessary to grant them *moolgueny tenures*, *i. e.*, tenants for ever, at a fixed rent. This species of tenure, is nearly as good as a freehold. It descends from father to son, and from uncles to nephews, as the law of the inhabitants may be, from one generation to another. A tenant can in no case be ousted, but for non-payment of rent; and even in this case, not till he has been fully recompensed by his landlord, for every lasting improvement he may have made to the land. A tenant without heirs, may bequeath his tenure to any person he pleases; the general custom, however, where there is no issue is, to adopt a son, or nephew, as successor, who has every claim the father or uncle had, with the consent of the landlord: he can also sell his property in such lands; and the purchaser stands in every way in the same respect towards the landlord as he did. Some tenures of this sort, are purchased, others are not; in the former case, in the event of the tenant's wishing, at any time to give up his land, he may do so, and the landlord is bound to reimburse him for every lasting improvement made to the lands; as also to refund any consideration he may have received at the time of granting tenure. The tenants may also have their under-tenants, or *chally guenies*, who hold in every way as challi guenies under land-holders. Any failure on the part of a *mool gueny* (under-tenant), is in no case a plea for keeping his superior landlord in arrear of his rent.

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There are *chally guenies*, or tenants at will, who, by courtesy, have become tenants in perpetuity; these are such, as have held lands of a superior landlord for two generations or more;—in some cases, indeed, it has been extended to those who have held 50 years, and who, with the consent of the superior, have at different times made expensive improvements in their lands, or have levelled, or brought others into cultivation. Such lands are generally supposed to descend from father to son, for ever, at the original rent agreed on. The superior has the right, either to raise his rent, or oust his tenant; but it is universally considered a stretch of power, so unjust and illiberal, that it is seldom or ever resorted to; at any rate, before it can be done, the tenant must be reimbursed in full for all lasting improvements. This custom, indeed, which is also extended by right to all tenants at will for a year, even making improvements with the consent of their landlord, and, by courtesy, to those making them without his knowledge, is the grand fundamental system and prop of the Canara agricultural system, and is well worthy of imitation, either in other parts of India, or Europe. It alone may be said to have been the cause of half the land in Canara being brought into and kept in cultivation. [818] On the death of any landlord, his successor is obliged, by usage, to observe all engagements he may have made, either with challi or mool guenies.

The rents of some tenants are paid in money, others, in grain, but at a fixed quantity; the former gain, in proportion as the value of the rice rises, because a smaller quantity of that article, will yield them the amount of their rent than heretofore the latter would gain if the price of rice was to fall lower than it was at the time their rent was fixed; but now they neither gain nor lose, though their landlords gain, in proportion as the price of the commodity they pay in rises. These circumstances, also that of the number of chaly and mool guenies under each landlord, are matters, which should have their weight in the consideration of any new permanent settlement, which may be ordered; as the rent of mool guenies can in no case be increased, in proportion to the value of rice, or otherwise. When it is paid in money, it follows, that all additional assessments, hitherto made, or to come, have fallen, and must fall, on their landlords alone. This has been the chief cause of the net rent of many of them being so very trifling while their tenants are enjoying every ease they can wish for. Those landlords however, whose lands are farmed to challi, or tenants at will, have the option of raising their rent, either by commuting a money rent for one in kind, or by raising either, in proportion to the price of rice. I have not been able to ascertain the portions of each species of tenants, though I know the tenants at will are three times more numerous than the tenants for ever; all the latter originally held by some written agreement; where it remains, there can be no doubt of the validity of the tenure, which seems to have been granted only in ancient times, or in cases of landlords bringing a large tract of the country into cultivation, when they seem to have thought it necessary to grant such indulgences to new ryots. (As, however, it has not been customary to grant new agreements on the decay of old ones, it happens that few ancient deeds can be produced, and the landlords, well aware of the advantages they will derive from converting a mool to a challi gueney, deny the authenticity of any copy they may keep, while the originals have generally been granted too long ago, to be proved.) On the other hand, all challi guenies who have held more than a generation, urged long possession, as a proof of their mool gueny tenure; all who have held at one fixed rent for fifty years, might be decided such, and all under that period, as liable to be ousted; there would be no hardship in this, for it is reasonable to suppose that no landlords, especially pressed as they were, under the late government, would allow a tenant at will to cultivate a portion of his land at one certain rent for fifty years together, while his land tax to government was annually increasing.

When the rent of a landlord trenches upon the sum required for the necessary

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subsistence of the tenants his failure will soon be equal, not only to the sum which is required to be deducted from that set aside for his maintenance, but to a much greater one; because, as he can now both pay his landlord's rent, and maintain himself only by diminishing the usual and necessary expenses of cultivation, the produce will also lessen and sink, at least to a half or third of its former amount, when his failure becomes irremediable, and the landlord's loss much greater than the original increase of rent. When the government land tax trenches on the landlord's net rent, in the same way the same consequences must ensue; and to prevent the land tax so doing, the only effectual way is, to define a tenure and rent for the under-tenants of landlords, by which that of government can be regulated.—Under-tenants holding in the state of security they do in Canara, carry improvement to the greatest possible extent: they are always able to pay their rent regularly to their superior, which enables him to do so likewise to government; the ensuring also, in this way, the high cultivation of the lands by under-tenants, in the event of a failure on the part of the landlords to government, his estates will always meet a ready and advantageous sale.

Extracts from REPORT of Collector of Northern Division of CANARA; dated 25th April 1802.

Extract from Report of Collector of Northern Division of Canara, 25th April 1802.

CIRCAR Lands, from the want of owners, are never so well cultivated as they would be, were they private; besides, they are, in general, worse situated in Canara for retaining water. A large reduction was therefore made by Major Munro, during his first settlement, to enable their cultivators to bestow more labour upon them; and the sum entered in column 5, is the increase in consequence. In columns 12 and 15, the greatest part of the increase appearing in the Cundapoor district, arises from false accounts having been detected. I have made no decrease in column opposite to No. 8. in the increase, because there is no reason for restoring the full amount collected under that head. As much as necessary, only, will be returned; so that it is for the advantage of government to resume all remissions of this nature which, for several years past, has been literally a reduction of land-rent; for the same bank cannot be supposed to burst, or be overflown, every year successively.

I now perceive I was too sanguine in expecting that the number of landlords, or rather proprietors, would be considerably increased this year. I naturally imagined, that as the ryots became more acquainted with our government, and finding that their rents were not risen beyond the point they must have expected, that they would endeavour to secure the right of possession to their land, by demanding a sunnud of the circar: but it has been proved by enquiries made during the course of the survey, that many of the mool guenies, or tenants for ever, are, in many respects, better off than the landlords: indeed, while rice is dear, as it has lately been, there can be no doubt of their being so. I likewise did not consider that the mool guenies, in order to become proprietors, must necessarily relinquish the [819] lands they have so long cultivated, in order to occupy new, unless their landlords would consent to alienate such portion of their estates as was occupied by tenantry, in consideration of a nuzzeranah, or present; but land is too eagerly coveted in Canara, for us to expect that. The mool guenies are in every sense, proprietors: but, as they hold their lands of landlords, the circar cannot interfere in their rent. Revenue may lose something, by their being so; but the people are unquestionably happier as they are; and as a proof of which, not a single mool gueny has become a proprietor of circar land this year. Some of the chaly guenies, or tenants as will, may occasionally desert their landlords,

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and become proprietors; but I conclude, that the increase of private estates in future, will chiefly arise from the affluence of some landlords enabling them to extend their old estates.

The sum in column 12 is owing to false representations of the ryots being detected: that in column 13 is the total avowed amount of melwassi enjoyed by the bramins of Cundipore for Fusly 1210 (1800-1) which is paid back in the column 23: but that in column 14 is newly discovered melwassi and for which I am chiefly indebted to the vigilance of the Kham Wassool and his gomastahs. The sums in the decrease columns, being occasioned by the reverse reasons to those in the increase, require no particular explanation.

This statement, from its intimate connection with the land-rent, has occupied by far the greatest share of my attention. I shall, therefore, defer mentioning the customs till the close of this letter, beginning with the principles on which the current year's settlement has been made.

As it was necessary to determine some point within myself, to which the rent of lands should be raised, that have had a portion of their rent excused lately, from various causes, in order to bring up the value of the depressed estates to the general level, I circulated the following Hokumnama among the aumildars, to serve as a guide in levying an additional assessment on the inhabitants this year; subject, however, to such alterations, as I might deem necessary on reaching the different districts.

1st. All those assessed at the full rent on the shist, with all its additions, to remain fixed, provided their ability is sufficient to discharge that rent punctually.

2d. In increasing rents this year, not to demand more than the rent of Hyder, and three-fourths of the additional assessments.

3d. In assessing lands newly cultivated, not to exact more than three fanams per pagoda this year, three the next, and four the year after.

4th. Lands paying the Bednore rent only, not to have more than one-fourth of the additional assessment laid on them this year.

5th. In assessing lands for which the owner had a cowle, to follow the rules contained in it.

My principal reason for circulating the above rules, was to guard against too sudden a demand of the whole or full rent, wishing to be the judge myself how far the cultivators could afford that rent or not; and the third clause is to prevent checking improvements; for if every field, newly brought into cultivation, was to be taxed according to its produce the very first year, it would discourage the landlords greatly. I hope the propriety of the above few rules will appear obvious; for to burthen those with the rent of Tippoo who never paid it before, and whose low rent, at present, has most probably been counterbalanced by the high nuzzerana, or purchase money, paid in consequence, would not only be incompatible with the permanent system, but would be carrying our rent much higher than government would desire to see it. After having determined the rent of each district, with the consent of the inhabitants, I always allowed a couple of hundred pagodas to be left in reserve, either to be collected or not, as circumstances happened towards the close of the Fusly, and advising the aumildar to be attentive in his collections from those who paid above 7 Fs. of the extra assessment. In assessing the maganies situated near the foot of the Ghauts, I was careful not to exact too heavy a rent from the cultivators; and am happy to observe, that a great deal of extra cultivation has been brought to account this Fusly. An easy land-rent, for several years, will be the surest means of increasing the cultivation in those maganies, and counterbalance the inconvenience they must sustain in the disposal of their produce, by their distance from the sea.

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Being resolved to ascertain, as correctly as I could, the various rates of rent paid by the inhabitants of the Northern Division, in order to form a standard for every district, deduced from the average rent paid by each, I have shown in the accompanying Statement, the number of people paying all the gradations of rent, from the simple shist to the whole of the additional assessments, by entering the rents under the class to which they approached the nearest, and which I conceive to be sufficiently minute to form a general idea of the land rent of any particular district. This statement is useful to me in many respects, but particularly in showing the ability of the cultivators below the Ghauts; for the Board will perceive that the land-rent is lighter, the further north it goes. Major Munro was so sensible of the difference between the districts of Honawer and Ankalah, and those situated to the southward of the Cundipoor river, in point of fertility and population, that in the cowles granted to their inhabitants, the terms vary twice in Honawer, and three times in Ankalah. It also enables me to state with greater confidence, the plan I have in contemplation for assessing my division, the ensuing Fusly.

The rents of every individual having been adjusted this year with the utmost particularity (for they were almost all pronounced by myself) and having every reason to believe that the rents of old estates are not only sufficiently high, but incapable of beating any [820] addition, without discouraging all improvements, it is my intention, during my next circuit, to demand no increase which does not arise from the following causes, viz. newly discovered melwassi land, the rents of which may have been concealed from the knowledge of the district cutcherries; circar waste cultivated, and waste upon estates; and in demanding rent from those heads, not to exceed the following standard or proportion of the additional assessments of each district; viz.

Cundipore	...	...	75 per Ct.
Honawer	...	...	50.
Ankalah	...	...	35.
Goobah	...	...	25.
Soondah	...	...	30.
Bunwassee	...	...	30.
Belghi	...	...	30.

And I shall give my reasons for each, in a few words.

The district of Cundipore is evidently much more populous and higher cultivated than either Honawer or Ankalah. It's chief seaport is more frequented than any other in Canara, except Mangalore. It exports the greatest quantity of rice, is situated directly opposite Nuggur ghaut, and commands a portion of the trade to and from Mysore, which may be expected to increase; and it is in Major Munro's opinion, as well as my own, the one of all others, capable of bearing the highest assessment. Honawer is in the next best condition below the Ghauts, and produces, besides rice, a large quantity of pepper and beetle nut; but its chief drawback is a thinness of population. Ankalah is, in the worst condition; contains less inhabitants, more overrun with jungle, and possesses fewer private estates than any district in Canara. In the northern part especially, they have little idea of landed property, except in gardens; and the whole of that district bears a great resemblance to Soondah. Soopa is the most jungly desolate district above the Ghauts and produces very little pepper and beetle compared to Soondah, Bunawassee, or Belghi, which appear to me to be much the same in capability. Bunwassee is obviously the most open, and the best cultivated with rice lands, but not gardens.

By adopting the standard I have proposed upon those now paying a low rent, there would only be occasion to alter the rent of 4,097 individuals next year, instead of 8,652; the number remaining fixed in each district would then be as follows, and would increase greatly, every year:

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	Total No. of Cultivators in 1211.	To remain fixed in 1212.	To alter in 1212.
Cundipore	2,372	1,881	491
Honawer	4,065	3,429	636
Ankalah	3,711	2,690	1,021
Soopah	4,087	2,924	1,163
Soondah	1,056	688	368
Bunwassee	1,027	890	137
Belghi	945	664	281
		13,166	4,097

As the Board, in their proceedings on the settlement of 1210, have observed, "That the revenue will annually improve, not by an enhancement "of the assessment, but by giving confidence that it will not be raised," they may probably conceive that I have deviated from the above rule, when I ought not to have done so. The moderate increase in columns 2 and 3 of Statement 2, will, however, take away all blame from me of that nature: for a moderate land-rent has ever been, in my mind, the surest spring of encouragement, and without which, a country can seldom improve. I know the Board would be most pleased to find my annual increase arising from the conversion of circar lands into private estates, and the cultivation of arable waste; but had I added no other increase to my present year's jummabundy, but what arose from those heads, the addition would have been very small indeed, and might have led you to suppose that a very different management obtained, in the northern to the southern division. It may safely be concluded, that, before any considerable portion of circar waste land can be brought into cultivation, the northern division must receive either a great addition of inhabitants, or a sensible increase to the wealth of the present number; because I conceive that abundance of waste lands are still to be found upon estates, epecially in Honawer and Ankalah.

From the accompanying Survey Statements, it appears that Belghi is the lightest assessed in gardens, and Bunwassee in rice lands; and it is fortunate for the inhabitants of the latter district, that it is so, for a very large proportion of it, is totally unfit for gardens. Major [821] Munro supposes that the difference of customs being more in Belghi than in Soondah, prevents the cultivators in the former, from demanding so high a price for their produce; consequently to cause the profits in both districts, to be pretty equal; however, I am apt to suppose, notwithstanding the double duty in Belghi, that gardens are more valuable there than in Soondah, because the demand for the whole produce of the country is such (unless in times of disturbances) that I imagine the actual difference of the price is not so great as he conceived it. With regard to assessing Belghi the same as Soondah, it would undoubtedly be wrong to attempt it, because the amount that would be lost, by a diminution of the customs, would far exceed any gain in the land-rent. Even before the survey took place, I foresaw that the rent of rice lands in Belghi was very high, from the number who paid full rent; and I, therefore, added little or nothing to their cultivators this year, that I might make the assessment everywhere as equal as I could. I shall hereafter furnish your Board with a comparison between the rents of paddy fields and gardens above and below the Ghauts, by forwarding certain queries to Mr. Ravenshaw, to be returned to me.

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I can draw no comparison at present between the rents of this country and the Baramahl, from the want of correct averages of the latter; however, I believe it is well known that the rents here are much lower.

That they are sufficiently low throughout Soondah and Belghi, I am thoroughly convinced of, since my residence above the Ghauts; were they otherwise, I should certainly have had some convincing proof of it, before now. But of the complainants who came before me, not one in fifty was about their rent; they chiefly relate to debts, and petty transactions among themselves; very few are concerning land, which proves, I think, incontestibly, that the people are contented with the present assessment; and also, that land is not valuable above, as it is below the Ghauts. There are also certain leading points by which the person entrusted with the management of a country can judge of the wealth or poverty of its inhabitants; and the following, as they differ so much from what I have seen, or expected to have met with, deserve to be noticed:—First, the ease with which the settlement of every district is annually effected;—secondly, from their great litigiousness in points concerning land compared to any others, is a sure sign of its value, whatever may be the rent paid for it;—and, thirdly, from frequent indirect acknowledgment of their present comfortable state, corroborated by the opinion of my own cutcherry, who are most of them, natives of Canara;—and lastly, from there being scarcely a single town of any consequence, in which there are not a few new houses, and other signs of improvement, to be met with annually. I, therefore, do not hesitate to assert that the present year's settlement of the land-rent is a moderate one, throughout the Northern division; the amount of which will be realized in a few weeks more, with ease and certainty; and that it is by no means, above the abilities of its inhabitants.

Extracts from Mr. THACKERAY'S Report; dated 4th August 1807.

Extracts from Mr. Thackeray's Report; dated 4 Aug. 1807.

THE greater part of the lands in Canara are private property. The former, and present state of private property, has been so amply discussed by Major Munro, that it leaves me little to say on the subject. Original inscriptions on stone and copper prove the antiquity of this venerable institution. They consist of grants of ancient princes to pagodas, &c. granting the land-tax derivable from certain lands and villages; thus transferring the land-tax from the treasury, to the individual grantee: but the property in the soil was not granted, because not possessed or claimed by the prince, when he gave the absolute property in the soil; the sunnud expressly mentions the previous purchase of the right.

Although black books, papers, leaves, or even copper-plates, are often forged; yet these inscriptions, so generally found, could not have been forged. They, therefore, are unquestionable evidence to the antiquity and validity of the institution.

The black books, however, are very curious records; and as inscriptions, black books, tradition, annual settlements, and revenue accounts, all concur to show what the ancient land tax was; to show that it was light and fixed, they show that the lands were private property. The sunnuds, and inscriptions on stones and copper, are to be found, in every part of Canara; in every pagoda; they together with the revenue accounts, the black books, tradition, and the state of the country, afford undeniable proof of the antiquity of the institution. A complete investigation of these ancient inscriptions would throw great light on the former state of the country, perhaps of the ancient history of India. The different princes of Bednore, Bijjanuggur, and even Mysore, never seem to have questioned the general rights of the people, though an arbitrary assessment,

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and individual acts of oppression, may have rendered some private estates less valuable.

The power to sell and mortgage lands, all along exercised by the landholders in Canara; the readiness of others to buy or take them, in pledge; show that the people at large, have a good opinion of the validity of the title. This practice prevails, indeed, in those provinces, where the cirkar is proprietor; but it is not so, in general. The culture they have bestowed on the land, shows that they confided that government would respect their rights; indeed this culture, as it has chiefly rendered the lands valuable, gives them a right in them, according to the general principles of natural justice. The attachment which they show to their estates, is a proof of the validity of their titles; and the rules which exist for the sale and mortgage and lease of land, show that it has been long private property. It may be said, that original grants conferring the rights of property to the primitive grantees, [822] should be produced, that it should be shown what prince originally granted the land to individuals; but it may be answered, that perhaps in no country, at least in no country long settled and civilized, do such original grants or title deeds exist. The sovereign may have granted away escheated estates, or unclaimed lands, and such grants are to be found in Canara, and in Europe; but if the rights of individual proprietors at large, were traced up, or rather if private rights in certain lands were traced up, they would soon be lost in antiquity; and prescription would be found, the general original title. Deeds transferring land are to be found in Canara, and in England; grants conferring cirkar lands are forthcoming, in both countries; but perhaps, in neither country, original grants or deeds conferring or establishing the primitive right in private property in the soil, could be found; for they most likely, never existed. (A man cultivated a certain field—mixed his labour with the soil—and in process of time, obtained a title, by prescription, which is the best of all titles.) Indeed, no person who has seen Canara, or considered the subject, can doubt the antiquity and validity of the titles of the Canara landlords; and any government that should attempt to overturn it, would act like the French government when it confiscated the private estates of the nobility and church.

The land is frequently pledged; and is, generally speaking, deeply incumbered. One species of mortgage is, when the land is merely pledged, and the deeds and papers relating to it, are put into the hands of the mortgagee. This transaction is termed *Tooradhi*. In this case, the mortgagee merely receives a quantity of rice equal to the interest due on his loan; but has no interference in the management of the estate. When it happens that the proprictor, not only being unable to pay the principal, also fails to pay the interest regularly, he is obliged to make over the land itself to the mortgagee, who takes possession, and becomes a fixed tenant, manages the estate, and pays the land tax; however, on receiving the full amount of his debt, he must deliver up the land. This transaction is termed *Bhogyadhi*, or pledge in possession; and is the more common kind of mortgage. Rules exist for the redemption of the land, and adjustment of the accounts. The proceeds of the estate, and the improvements which have been made, are usually settled by an arbitration. The general use of pledging land, renders the sale of it, less common; however, notwithstanding the aversion felt in totally alienating their ancient patrimony, there are many instances of actual sale. (Land generally sells for from eight to twelve years purchase money, on the clear rent) near Benul, they said, it only sold for four years purchase; though they admitted that they got about half the rent clear; that is, money laid out in the purchase of land, ought to bring ten or twelve per cent. interest. The inequality of the land-tax, and the distance from great towns, perhaps, makes the value of land, vary; in some places, it is not saleable. In some cases, estates bought ninety or a hundred years ago, for a considerable sum, would not, as the owners say, sell at all now, on account of the extra

assessment which has been laid on, since the purchase. The land-tax is heavier than in the northern parts of Malabar, and land is perhaps more completely cultivated, which seem to be the causes of the higher price at which it is sold, in Malabar.

Land is leased to tenants at will, or to fixed tenants. The tenants at will usually, pay a certain quantity of rice, or sometimes money, upon the quantity of seed supposed to be requisite to sow the land. The lands are classed into first, second, and third sort; and each field is reckoned and called a field of so many morahs. (Though the proprietors have power to turn out or raise the rents of the tenants at will, they seldom do so, but go on content with the customary rent. The rent lies between one-fourth and one-third of the gross produce; but in general, near one half, I should imagine seldom more than one half seldom less than one-third.) Hands stock are scarce; as the country gets more populous, rents may be raised.

The fixed tenants are a kind of sub-proprietors and are, in some respects, more independent than the proprietors from whom they hold. Major Munro has described the two tenures of *Nair Moolgueni*, and *Shud Moolgueni*; so that I need say little on the subject. These fixed tenants, sometimes again let out their estates, to tenants at will. If the fixed tenants die without heirs, the land reverts to the original proprietor. The landlord and tenant sometimes dispute about the nature of the tenure, the landlord asserting, that he is merely a tenant at will; the tenant contending, that he is a fixed tenant: and the general loss of deeds and written documents renders it a doubtful question. The jealousy which must exist to produce these kinds of disputes between landlord and tenant, would afford one way of ascertaining the rent. (Few *moolguenies*, or fixed tenants, have, it is said, been created since the Company's government. This is attributed, by the collector, to their confidence in our government:—this is one cause; and the increasing stock of the landlord, which enables him to cultivate more of his own estate, is perhaps another.) The moolguenies, or fixed tenants, have not been obliged to contribute any thing when the proprietor has been extra assessed; however, I should think that they ought to contribute in the same manner, in proportion to the value of their estates. If it be just to equalize the assessment on the landlords, it ought to find its level on the fixed tenants. On the whole, the state of landed property is nearly the same, in both these provinces. The property in the soil rests in individuals, or rather in families. Transfers, mortgages, and successions to lands, are generally regulated on the same principles, and by similar rules, except where violence may have rendered property less valuable, or the different rules of cast and place, may occasion different customs. Land is [823] valuable in proportion to the clear rent, and loses its value when the land-tax becomes so heavy, as to absorb the whole rent. Under the Mysore government, few landlords chose to avow the full extent of their property, and some part was held in the name of a relation. Some private lands are held in the name of pagodas, because church lands are favoured;—some lands were held in the name of one person, who managed for several co-partners; and some lands were held by the revenue servants, under feigned names, to avoid suspicion.

The great difference between the land in these two provinces, and those in other provinces, is, that here, it is vested in individuals;—there, in communities. The villages above the Ghauts are like corporations, communities, municipalities, republics, who are the proprietors of the whole lands of the villages; at least, they and the circar share the qualities of property between them. They have cleared and cultivated the village lands, time out of mind; and there is none but the cirkar who can claim any share in the property from them. The village community only wants a fixed land-tax, which shall leave them some part of the rent, to become joint proprietors of the village lands: they are at present, however, only common tenants, because, in most places the

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government draws the whole landlord's rent. If the government exacted the whole rent from Canara and Malabar, the present proprietors would not be common, but individual tenants.

FROM the earliest times to the middle of the fourteenth century, the land was assessed at a quantity of rice equal to the quantity of paddy supposed to be necessary to sow it; so that a field which required 10 kandies of paddy to sow it, paid a land-tax of 10 kandies of rice, which was paid in either money or kind.

Between the years 1334 and 1347, Hurrihur Roy, king of Bijanugger, made a new assessment, on the principle laid down in the shaster, where the produce is supposed to be to the seed as 12 to 1. Agreeably to this computation, he supposed that 2½ katties of seed yielded thirty katties of paddy, which he divided as follows:

To the landlord	7½	or 25 per cent.
To the labourer	15	or 50 per cent.
To the sirkar	7½	or 25 per cent.

and still following the shaster, he divided the sirkar share as follows:

To the sirkar 1-6th of the gross, or	5
To churches 1-30th of the gross	1
To Brahmins 1-20th	1½
	7½

This settlement was concluded upon a rough estimate of the quantity of seed usually sown, and it remained without any alteration, till the country was transferred to the Bednore government about the middle of the seventeenth century; the Bednore government had levied an additional 50 per cent., and in 1660 the Bijnuggur and Bednore assessment together, formed the shist or standard, which amounted,

In Canara	2,02,229	29	47
In Soondah	44,393	20	45
Total standard shist ...	2,46,623	14	12

This remained for near a century, the land-tax of Canara; but in the eighteenth century, the Bednore government laid on additional cesses, and raised the land-tax to 3,14,007 4 52

Hyder laid on an extra assessment, and raised the revenue to 5,33,202 4 17

Tippoo, by extra assessment and new heads of revenue, raised it to 8,68,678 25 16

But from this must be deducted, additions never likely to be collected, amounting to 2,52,589 22 76

Leaving Tippoo's assessment ... 6,16,089 2 20;

of this sum, the shist or standard came to 3,59,752. 32. 35.; the rest consisted of impositions and extra assessment.

This sum was however merely a nominal assessment; for he never collected more than 4,73,550. 3. 12., and of that, about 25,938 arose from the sale of grain, and items not properly of land revenue. [824]

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Major Munro took this settlement as the basis of his assessment of Fusly 1209; he added some fresh items and new heads of revenue, but deducted 1,50,940. 4. 36. on accouut of waste land, heads of revenue lost, and the balance constituted the settlement of Fusly 1209, and amounted to 4,65,148. 33. 64.

Of this sum the ancient shist was	...	...	2,84,604	28 45
Shamul, or extra assessment	...	...	1,53,458	30 30
New heads of revenue ...	...	...	16,580	— 67
Village taxes ...	...	...	10,505	10 2
			4,65,148	33 64

The collectors of Canara have ever since gone on, lowering or raising the rent, according to circumstances. Upon Tippoo's standard, each ryot's payment to government consists of two parts, *shist* and *shamul*. The shist is the old land-tax, and is easy: the shamul is the extra assessment, which is sometimes more, sometimes less, than the shist Few individuals pay the full sum, including shist and shamul; but while the collector keeps the full standard, 6,16,089. 2. 20 in view, the ryots have to look forward to pay it, according to the *Kykaghiz*, as it is termed. This standard is too high; but the annual settlement is made with a view to it, and the amount is regulated by circumstances.

It may here be proper to observe, that though the standard of Tippoo be too high for the country, yet that the settlement of Fusly
1799-1800. 1209, was concluded, and regularly collected, under great disadvantages. Canara had been almost desolated by many years of oppressive government; and latterly, by the confusion which the war with the English had occasioned. Major Munro was appointed collector after the fall of Seringapatam, and did not enter Canara till late in 1799, when the Mysore troops were still in possession of the forts, which they did not give up for some time, until a force had entered and laid siege to the fort of Jumalabad. No sooner had they evacuated the province, than Dhoondia's people took possession of the country above the Ghauts; and several adventurers sprung up in different parts of the country, who occasioned great confusion till the middle of 1800. Some of the adventurers surprized and took the strong fort of Jumalabad; others got into other districts; and a general scene of confusion, if not civil war, took place. Notwithstanding all this confusion, and the low state to which former bad governments had reduced the province, the revenue of Fusly 1209 was collected, and the people, so far from murmuring, universally supported the collector, and enabled him to seize or drive out the adventurers who had occasioned so much trouble. The people paid the revenue regularly, and turned out, with arms in their hands, whenever there were intruders or disturbers of the peace, and by their own exertions, restored order.

Major Munro proposed a reduction of 36,164 pagodas from the settlement of Fusly 1209, calculating all the circumstances of each district, so as to reduce the assessment, where it was heavy, and generally equalize it. He thought it difficult to ascertain the landlord's rent, and proposed this mode of reduction, which he considered necessary to give that spirit to agriculture, which former ages never saw. His opinion seems to have been justified by experience: the Fusly 1209 settlement has been, in some measure increased; and though the country has improved, those rapid advances which a reduction might have produced, have perhaps not taken place. [825]

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APPENDIX, No. 25.

Extracts from REPORTS respecting the LAND TENURES in the CARNATIC and MYSORE TERRITORY.

Extract REPORT of Collector of SOUTHERN POLIGAR PESHCUSH; 29th December 1800.

IN a former part of this Report, I expressed my intention of offering, for your consideration, some reflections upon the introduction of the Permanent Settlement in these countries. Those observations will have no reference to the system itself, more than to express that respect, which must be universally felt for the enlightened principles upon which it is founded, and especially by collectors, who, with hourly experience of the disorders and embarrassments of the present modes of finance and justice, cannot but anxiously desire and promote a system, which brings relief from these evils, and places the honour, security, and advantage of the Company's government, upon the only solid basis on which it can rest,—the happiness and prosperity of the people.

Extract Report of Collector of Southern Poligar Peshcush:— dated 29 Dec. 1800.

91. The observations I have to offer, apply exclusively to the opinions entertained, as to the right of property in the lands of the country in general, at the present day: opinions, which claim to be attentively considered, before changes, founded altogether on the faith and force of them, are finally determined on. I understand it to be a fundamental principle to the introduction of the new system, as defined in your instructions, that all lands denominated *havelly*, are the lands of government; and that all the lands denominated pollams, are the lands of the poligar;—that the proprietary right of government in the havelly lands, is to be sold in perpetuity to any natives who may wish to buy them; and that the proprietary right of the poligars, are to be confirmed to them, in the most full and solemn manner;—and though reservation is made, that in confirming the rights of zemindars or poligars, the ascertained rights of talookdars or other individuals (for a description of whom I am referred to an extract from the Bengal Regulations) shall not be violated; yet in the havellies, no such reservation is particularly expressed; and upon reference to the Bengal Regulations, for a description of the nature of those rights, which the zemindars were to respect, the reservation does not appear to me to be extended so far as is necessary in these countries (whether havellies or pollams), in order to secure the legitimate ends of the system, the confidence of the people, and the establishment of internal order and peace.

92. As it is, in every point of view, of the highest importance, that the nature of the rights to be ceded to the proprietary land-holders, be thoroughly understood, before the lands are sold, I shall first explain the nature of the tenures under which all the lands in the Tinnevelly poliams, in Rammad, and in in the Shevagunga district, from manniums and church lands, may be comprehended.

First, Villages of the *agraghrah vadiky*, or villages of which the absolute proprietary right is chiefly held by Bramins: Secondly, Villages of the *pundarah vadiky*, or villages of which the absolute proprietary right is chiefly held by soodra inhabitants: Thirdly, Villages which, having gone to perfect waste, soodra inhabitants were invited to occupy and to cultivate them.

93. First. Of the *agraharah vadiky*:—This tenure usually takes its name from the Bramins, not only from their being inhabitants of the superior cast, but from the village being originally bestowed on them; and because they possess the chief authority among the inhabitants.—It has been acquired in

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various ways, but chiefly, it is presumed, by rulers, or other personages of rank and opulence, giving them originally as endowments to communities of Bramins; and by buying them from others, for this particular purpose. This property has of course, in the lapse of many years, undergone many changes, and has been invariably transferred, sold, and purchased, at the pleasure of the owners. It is essential to the validity of every transfer, that it be sanctioned and authenticated by every individual concerned in the property of his village.—The property itself, is denominated *pung* or *banghum*, literally signifying, share and proportion. Four of these pungs, constitute what is termed a *caray*, and each village is said to consist of so many pungs, and each individual share, of so many caray, more or less. The right of property, in the proportion of these shares, is ascertained in the village kosham, which is an accurate register of this property, in the same manner as the jyarum account of its lands. The right of caray rarely conveys a right to any proprietor, to any specific spot of land in perpetuity; and whenever this practice prevails, it seems a departure from the original institution. The property of the whole village, is common to the whole number of propritors:—Every transaction of revenue; every matter of loss and gain, is common to them all, to the extent of their respective shares; and as they are all jointly, and separately, responsible for the revenue of the village, according to the strict construction of their tenures, so they are all alike equally entitled, to any emolument or advantage which may arise therefrom. So tenacious indeed, are they of this established right, of every village benefit being in common, that a sort of lottery takes place, at stated times, to make a new distribution of [826] village lands, by which they change owners for a certain period, until the lottery is renewed. By this means, they generally continue to pass from one proprietor to another, so as to exclude effectually indeed the right of any particular spot, but to establish the right of the general body, to the whole village in common.

94. Secondly, Villages of the pundary vadiky. Though the natives invariably made this distinction, it appears, in fact, more a distinction of cast than of tenure, since the difference is characterized by nothing more, than that the influence of Bramins, and their property, predominates in the agraharah vadiky: the former rarely allowing soodras to intermix in their villages, for fear their importance and estimation, as a community of Bramins, may be diminished by a connexion with such inferior parties; and on the other hand, the soodras as carefully and zealously avoiding the admission of Bramins, however small, as their property would draw to them too much consideration, usurp all authority, and invade their rights. This mutual suspicion and jealousy, together with religious distinctions, has therefore occasioned that separation of them, which is generally to be observed, and has had force to prevent, what the sale of transfer lands, was so powerfully calculated to bring about,—the indiscriminate existence of casts, in the property of villages. For your special consideration, I shall here annex the translate of a bill of sale from one ryot to another, upon the occasion of disposing of one or more shares in a village of the pandarah, or agraharah vadiky, and accompanying, you will find translations and copies of similar accounts.—The deed usually commences with a specification of the day of the week, the age of the month, and year of the Malabar andoo, or cycle of sixty years; the year of the sawlivaganah sagarthum; and the calyoogum eras; together with the auspicious and happy position of the celestial bodies; and then commonly proceeds, in terms to the following effect:—"I. A. B. of the village of C, containing twenty-eight shares, do "hereby execute to D. E. of the same village, this deed of sale; that is to say, "having sold to you, in this village, one share of my own six shares therein, "I do hereby execute to you this deed of the full and absolute sale thereof; "and you having further paid, and I having actually received, one hundred

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"chuckrums, duly shroffed, in full value thereof, you are accordingly, to the "extent of the share now transferred and sold to you, fully to possess and enjoy "all nunjah, punjah, islands, water, stone, topes, jungles, riches, treasure, and "every well which sinks beneath, or every tree that rises above, the earth; "with every general benefit, of every sort, from father to son, through every "generation, as long as the waters of the Cauvery flow, vegetation lasts, or "until the end of the time; with the fullest liberty, likewise, of alienation by gift, "bequest, sale or otherwise; and may you enjoy all prosperity therewith.— "This, with my fullest approbation, I do hereby execute to D. E. this deed of "sale, which is written by Permail Pilly, village Conicopoly; and this requires "authentication from all the other proprietors of the village.—Signed—A. B."

95. This document contains within itself, the best of the evidence of the sense, which the natives entertain of the right acquired, alienated, under its sanction, by the comprehensive and absolute terms in which that right is defined; and nothing remains to be remarked, but that while the style is not the style of the present times, so the adoption of such a deed, must have been the consequence of the universal acknowledgment of the right it is meant to convey.

96. Thirdly, The last general division comprizes all those lands, which the inhabitants are not considered as at liberty to sell. They unquestionably form a very large proportion of the country, and are generally occupied by soodra inhabitants. Though frequently confounded with villages of the pundara vadiky; they are very different. Whether in the early periods of Hindoo prosperity, these villages were individual property, like the pandarah vadiky, and escheated to the state, on the demise of all the proprietors; or whether they were barren wastes, before the inhabitants, who now occupy them, were invited to cultivate; it is not possible to ascertain; or, if possible, would any benefit result from it?—It is sufficient for us to know, that the grounds thus occupied, from the time that they were divided among the first settlers, have in most cases, continued to pass from one generation to another.—That the land of each inhabitant is as well known as his house; and that it has never been customary to disturb his possession, as long as he yielded to the ruler of the country, a certain share of his labours. The distinction of these villages, from those of the genuine pundara and agraharah vadiky, consists in their not being purchased, and in there being no practices prevailing in them, of pungs, carays, or rushum, for the lands of the villages in general; or any right, indeed, in the inhabitants, to dispose of or alienate in perpetuity, the lands they occupy, as is possessed by the proprietors of the pundarah and agraharah vadiky.

97. From year to year, each ryot cultivates his own land, unless distress come upon him, or the supply of water be partial:—In the one case, he lends or mortgages his right of cultivation to redeem it, when he has again the means: in the other, (in the case of nunjah land) all the inhabitants of the villages assemble, and having determined the extent of land that may be cultivated, from the quantum of water in the tanks, it is apportioned out to each inhabitant, according to the extent of nunjah land possessed by him in the village. When the crops have been cut, every inhabitant again returns to his own lands.

98. In explaining to you the nature of these tenures, I have not sought to avoid detail, assured that your solicitude to be thoroughly informed of every difficulty to be avoided in the permanent settlement of these countries, will prompt a favourable construction of any apparent prolixity in the details transmitted to you of their present actual state. [827]

99. In tracing their past situation, it is not to be discovered, that during the revolutions of many ages, from the reign of their first princes, until the final downfall of the Hindoo authority, any questions ever existed, in any stage of the Hindoo history, as to the right of the people to the lands of the country,

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excepting villages or lands totally waste, and that had escheated to government. —On the contrary, they appear to have been transmitted to them, from the most remote era, down to the present time, without interruption: these rights are supported by usages, which could never have prevailed, but for their universal acknowledgment; and in the repositories of their history and their laws, we find the right of the people, to property in lands, repeatedly acknowledged and preserved.

100. It has been the custom to consider the Hindoo governments of old, despotic, and regulated solely by the arbitrary will of the reigning prince:—theoretically received, they were so; but in practice, they had little of this character; the ordinances of their religion, had generally the force and effect of laws; and in their operation, they were beneficent and just.—Even when the country was, in later times, ravaged by mussulman armies, and the adoption of the laws of Mahomed into the Hindoo jurisprudence, created universal confusion, and engendered continual differences in the decrees of justice, no fundamental, material innovations took place in the right to landed property (however grievous the public assessment often proved) such as I have described; and the privilege of tilling the glebe which he first broke, and brought into fertility, it has never been the custom to take from the poorest cultivator, as long as he duly yielded the public share. It is true, that infringements of this right occur more frequently in Shevagunga, and in the Tinnevelly pollams, than elsewhere; but the frequency of them, has not altered the general sentiment of their injustice.

101. Reflecting, therefore, upon the past and present circumstances of the country, it appears to me indispensable, if we seek to conciliate the affections of the people to the new system, and to ensure its stability, that the right of property in the pundara and agrarah vadiky, be fully recognized; and that the ryot, duly yielding that share of his labours which it has been customary for him to cede to the estate, be secured in his possession. The adoption of these suggestions, produce two inconveniences: First, considerable detail. Secondly, less inducement to principal landlords to purchase. The detail would arise from the division of the lands of the agrarah and pundarah vadiky amongst the several proprietors of the villages, in order that each man's portion might be made responsible for the jumma assessed upon it; but if the village, and all the proprietors, were declared answerable for the whole jumma, such separation of interest would not be necessary: and this plan has the advantage of assimilating to past usage. It may be urged, that the country has not flourished under these tenures; and that past usage, is the worst guide that can be followed. The reply to this objection, is anticipated in your board's remarks:—want of improvement cannot be attributed to the imperfection of tenures, but to that worst of all evils, a variable assessment, which has and must for ever prevent land from obtaining its due value, and extinguish every incitement to improvement.

102. Secondly, In regard to the diminution of inducement to the natives to purchase. There can be no doubt that they would be more desirous of becoming principal landholders, if they were authorized to allot, appropriate, and to dispose of the cultivated lands at their own pleasure: but (independent of the just claims of the lower tenantry to the fields) policy requires that no such right, should be given to them. The depravity and chicanery of the native character, does not need any illustration: we know that when they can obtain immediate advantage, they will not act, for distant good; and that it is hence indispensable to the success of the new system, that they can reap no benefit, by defeating it. If a native were put in possession of several villages, with the same right as landed proprietors possess in Europe, his first business would be to take all the best lands from the old ryots, sell them to new settlers, receive as much as he could of the produce of the year, and then fail; leaving

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to the Company, as security for their revenue, villages worse cultivated than when he received them, and inhabited by strangers, instead of the thrifty and judicious peasantry, whose unceasing labour would soon enrich themselves and the state, if they were certain of reaping the fruits of it. But this can never be accomplished, unless the ancient ryot be secured in his right of occupancy and cultivation, subject only to such demands from the principal landlord, as custom authorizes, or to such other written engagements, as he may voluntarily enter into. To this reservation, I can myself see no weighty objection; but I submit it for your consideration. It is true, that whatever tends to discourage the employment of capital, in the improvement of the country, is to be regretted; and this, the limitation of proprietary right may do, in a degree; but the ease and security of the cultivators of the soil, is the paramount consideration of a permanent settlement; and I should think that the expectation of bringing the waste lands into cultivation, of which the proprietary right may be wholly given to the principal landlord, and to the poligar, will be a sufficient inducement to many men of substance to employ their capital in agricultural pursuits.

103. If it should appear to your board, that I have judged unfairly of the rapacious spirit which is likely to govern the conduct of the principal landholders, towards the inferior ryots, provided they be left at liberty to dispossess them your observation need only be called to the policy which has long prevailed in the Tinnevelly pollams, and in Shevagunga, where, in every fertile village, will be found melancholy proofs of the spirit itself, and of the pernicious effects which result from it. To seize all the best lands of the country, their own farms, or the farms of their dependents, and to be utterly indifferent to the desertion of the most useful inhabitants of the country, is an [828] imputation from which few can be excepted, and little need be said to prove the miserable state of agriculture in their hands, compared to that conducted by a laborious peasantry, of whose service they have been so little provident. In Shevagunga, the evil still exists in all its inveteracy: but it is gratifying to me to observe, that many of the poligars are endeavouring to repair its consequences, in their pollams, by a greater attention to cultivation. This salutary change in their habits, has been effected by the additional peshcush collected from them in the last year; and I take this occasion of requesting your authority to confirm this disposition, by renewing the same engagements for the present:—more they would be unable to pay.

Extract from REPORT of Mr. HARRIS, to Committee at TANJORE, dated 9th May 1804.

7. I hereunder describe the stations of the tenantry:—

Extract from Report of Collector of Tanjore; dated 9 May 1804.

8. The persons constituting the tenantry are called *meerassadars*.

9. The station of a *meerassadar*, is essentially the same as that of an agricultural farmer in Europe: several circumstances, from custom, occasion a difference between them, and are strong and remarkable. I need mention here only three of those circumstances.

10. First, In Tanjore, a *meerassadar* disposes of his station in any manner he pleases. He disposes of it, too, and quits it, without being bound to give to any one, notice of his transfer and departure. Like him, his successor superintends its cultivation, and pays its revenue. Government know nothing of his relinquishment; and if they knew of it, they would not care about it here, as in Europe. The proprietorship of the land, belongs to government, or to the landlord; and he who is entrusted with the duty of making it productive, lives

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upon it, and cultivates it, so long as he pays its revenue, and no longer. But this occupation of it, while the superior is satisfied, has been converted by the *meerassadar* into a right. They have made the right, a property; and they retain, sell, lend, give or mortgage, according to their inclination, the whole or any part of it.

11. Secondly, almost everywhere in Tanjore, the labourers under a *meerassadar*, have a proportioned share in the produce of his land. They are called *paragoodies:* and that share is therefore called *poragoody warum.* In some few places, a *meerassadar's* labourers are slaves, and he allows them, not a proportioned share in his produce, but a daily allowance in money or grain. Therefore the *paragoodies* are interested in every crop: but the slaves do not care whether it be a good or bad one. The *paragoody warum* to the paragoodies, and the allowance to the slaves, are granted for the labour of cultivating. In every other work, the paragoodies and slaves fare alike, and are considered as *coolies.* When employed on the *circar maramut,** they receive from the circar; and when employed on the *coodeemaramut,*† they receive from the meerassadars, daily hire, at fixed rates. There are some meerassadars, but still fewer even than those engaging slaves, whose land is cultivated by their own labour, and by that of their relations.

12. Thirdly, attention is here required only to those meerassadars, whose labourers are *paragoody*, and who are nearly the whole tenantry of the province. In every country, and in every profession, it is usual for the master to find the stock, and for his servants to do the work: but in Tanjore, and in agriculture, the servants do the work, and find the stock too. Therefore, if any calamity fall on the stock, the loss elsewhere, only, diminishes the property of the often wealthy master; but it here destroys the whole subsistence and chattels of the impoverished servants. Every accident stops, and every misfortune kills, their industry. The cultivation which, being the source of general life and property, is made in better conditioned countries, to rest on the capital of an established class of men, depends, in this province, on the rude, broken, and fleeting materials of the lowest of mankind. The cattle, seed, and all implements of husbandry, are purchased and maintained by the *paracoodies* alone. From this circumstance, it may be supposed that the share enjoyed in the produce by these people, is large. In other parts of India, according to every information I have been able to obtain, a village is in its ordinary state, when its *meerassadars* supply stock to their land, and cultivate it, either by the labour of themselves and relations, or by that of slaves: and a village is in an unusual state, when some *meerassadars* have in it, land too extensive for them fully to manage; and when others entirely give up their cultivation in it, and engage on the spot, or at a distance, in manufactures, commerce, or the service of government. On such occasions, those who have more land than they can cultivate, derive the full return of their stock and labour, from what they do cultivate; and those who take up another profession, draw from it, more than they would from agriculture. Both these descriptions of people, therefore, regard the land they are unable or unwilling to cultivate, as a possession which they have no longer a natural right to hold, and resign it. They call in *poragoodies*, to whom they deliver it over, with the entire labour, expense, risk, and profit of cultivating it, reserving out of its crops, only a small *tondewarum*, sufficient as an acknowledgment that they are the owners of it, and may resume it when they please. The said assessment is never more, but often less, than 5 per cent. of the net produce. In Tanjore, the name of *paragoody* signifies, indeed, those to whom

Share of the tenantry in the Codewarum.

* Repairs performed, at the expense of the Circar, to the rivers and great channels.

† Repairs performed, at the expense of the tenantry, to the small channels, and to the banks of the paddy fields.

land is relinquished; but this is the ordinary and settled state of the province: and the *meerassadars*, instead of being contended with 5 per cent. on the net produce, claim and receive nearly half the *codewarum*. Under the Mahratta government, the *codewarum* was 40 per cent. and they had 20, and in some places, even 25 of it. At present, the *codewarum* varies between 50 and 60 per cent. and they receive from 23½ to 26½ of it. Of these meerassadars, nearly all engage in no business, and [829] the few who resort to any manufacturing, commercial, official, or military profession, enjoy not only the income of it, but the said exorbitant portion of the produce of the land, which they have abandoned to the labour of others. However, they have some functions which it is necessary to describe. According to their present situation, to pay for the *codemaramut*, and the field lakes, and to see that the cultivation is properly performed, is their peculiar natural and permanent duty; but instead of performing it, they use their endeavours to prevent its being done by the orders and every assistance of the circar. This they do, on account of their contentions, vice and indolence, and principally, because, before the establishment of a rent, they wish their land to yield little, so that the future tax on it be low. They too it is, who pay the regulated *nautsellavoo* and *batta*: but these expenses now are only temporary, and after this Fusly, will cease. It is they also, on whom all exactions fall; but they at present submit to none, which they do not pay out of some fraud on the circar. Under the Mahratta government, they were heavily oppressed. In their actual state, they may be looked upon, as men between farmers and landlords, who have raised themselves above the labour and expense of cultivation; who are too idle even to superintend it, and too avaricious to pay for its small works; who obstruct it, by their contentions and policy; who are willing instruments to the public servants, for the plunder of the circar revenue; and who, differently from the custom of every other country, even in India, consume nearly half the subsistence which should go to the strength and population of the most useful class of the people. This peculiar evil arose from the peculiar heaviness in the tyranny of the late Mahratta system. Without relieving themselves from the expense, and taking a large portion of the profit of cultivation, it was impossible for the *meerassadars* to bear the injustice of government. The evil, as it sprung from a defective system of administration, has diminished, and is likely, of its own accord, to fall, during the progress of an efficient one. Violence appears not necessary. During the period of my service, nothing has been taken from the *meerassadars*. On the contrary, they have received numerous and material benefits: but I have assigned a large portion of those benefits to the *paragoodies*. These people will thus acquire a sense of the right of stock and labour. The future renters, whoever they may be, will perceive and demand the right of rent. The *meerassadars* must become either labourers, farmers, or landlords; and their present station, which entitles them to neither of those names, cannot but experience, in the natural course of events, a gradual dissolution. This peculiarity alone seems sufficient to account for the extraordinary degree of vice in Tanjore. The power of the *meerassadars* to acquire property, without working for it, evidently gives them leisure to increase it, according to their education, by fraud and violence of every kind.

The share of the tenantry and of their labourers, in the net produce, either of the nunjah or the punjah, or of the sornadyem, or fruit and vegetable land.

Sic in orig.

The share borne by the tenantry in the expense of the moyen zabita, or ordinary and permanent servants of the Canara.

13. The meerassadars, like other natives of any property, seem to record with invariable constancy, every thing they receive or issue, whether it be money or a commodity, a gift or a payment, a bribe or an exaction, and an earning or a robbery. Such is their propensity for committing to writing every thing regarding their land, that they provide, in favour of all disbursements made

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in their villages by government, the same remembrance, from generation to generation.

14. Yet the style of these records is irregular, confused, and to Europeans, often unintelligible. A *meerassadar*, when he sells or abandons his possession, often uselessly carries his accounts along with him, and when he dies, they are perhaps nowhere to be found. To deprive relations of the full share due to them in his estate, and to keep from government a knowledge of the value of his land, and of his thefts, he confines, with the most jealous care, his accounts to his own perusal. He usually has a false set, depreciating his property, and omitting his plunder, ready to show, when called upon to answer a charge of embezzlement.

Extract from general REPORT of Board of Revenue at Fort St. George; dated 1st August 1805.

Extract General Report Rev. Board, of 1st August 1805.

Para. 279. On the meerassee tenure, as existing in Tanjore, we had frequent occasion to address your Lordship. The rights of the *meerassadar*, or *ulcudies*, and *paracudies*, in Tanjore especially, were particularly explained by Mr. Harris to the Committee, in his Report of the 9th May 1804, and forwarded to us by your lordship, under date the 22d Sept. last. The tenures under which the former respectively hold their lands, were explained by Mr. Wallace to be first *yekab'hogum* or individual possession: when the whole lands of a village belong to a single person, who cultivates them, either by himself or servants, or entrusts them to *paracudies*, by which tenure, 1,807 villages are held in Tanjore, the *yekab'kogum* proprietor is at liberty to dispose of either the whole, or part of his right of cultivation, by sale or otherwise, at his pleasure. If he dispose of a part only, the tenure becomes *palab'hogum*, or separate possession.

Tanjore.

280. The second description of tenure, refers to lands divided between two or more individuals, who are each answerable to the state, for the amount of revenue derivable from their portion respectively, which they cultivate in such manner as they think proper. Of this description, are 2,202 villages. The *palab'hogum* proprietor possesses the same rights in his share, as the persons holding under the preceding tenure, do, in whole villages.

281. The third tenure is called *samadayum*, or possession in copartnercy, under which, the lands of a village are held by many *ulcudies*, who may cultivate them jointly, may commit them to one of the partners, or, by general consent, may call in *paracudies*. In either case, the produce is divided among the *ulcudies*, in proportion to the respective shares they hold: and they are jointly answerable for the public revenue of this description. There are at present, 1774 villages in the province. [830]

282. The land proprietors, among whom the villages composing the district, amounting in all to 5,783, are divided were stated by Mr. Wallace, to be of various casts and description. The Bramins he computed at 17,149. The Shudras including Hindoos and Christians, 43,442; and the Mahomedans, at 1,457: forming together a proprietary holding, under the several tenures above mentioned, of 62,048 persons. The situation of the subtenantry, or *paracudies*, having been already explained to your lordship, we deemed it superfluous to mention them further, than to observe, that of the number of villages noticed in this paragraph, 1,898 were cultivated wholly by them, and 1,923 jointly by them and by the *ulcudies*.

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283. The rate of *warum*, or share of the state and the proprietor respectively, is not affected by the nature of the tenure, but by the cast of the proprietor, the Bramin receiving a higher *warum* than the rest.

Extract from REPORT of principal Collector of TANJORE and TRICHINOPOLY, of 8th September 1805.

Extract Report of Principal Collector of Tanjore and Trichinopoly, of 8 Sept. 1805.

Without entering on the question of who is proprietor of the soil, I will content myself with stating, that immemorial usage has established, both in Tanjore and Trichinopoly, that the occupants, whether distinguished by the names of *meerassadar* or *mahajanums*, have the right of selling, bestowing, devising, and bequeathing their lands, in the manner which, to them, is most agreeable. Whether this right was originally granted by the ancient constitution of the country, appears to me not worth considering, at the present day. I think it a fortunate circumstance, that the right does at present exist: whether it originated in encroachment of the sovereign's right, in a wise and formal abrogation of those rights, or in institutions coeval with the remotest antiquity. It is fortunate, that at a moment when we are consulting on the means of establishing the property and welfare of the numerous people of those provinces, we find the lands of the country in the hands of men, who feel and understand the full rights and advantages of possession; who have enjoyed them, in a degree more or less secure, before the British name was known in India; and who, in consequence of them, have rendered populous and fertile, the extensive provinces of Tanjore and Trichinopoly. The class of proprietors to whom I allude, are not to be considered, as the actual cultivators of the soil: the far greater mass of them, till their lands by means of hired labourers, or by a class of people termed *pullers*, who are of the lowest, and who may be considered as the slaves of the soil. The landed property of these provinces, is divided and subdivided in every possible degree. There are proprietors of 4,000 acres, of 400 acres, of 40 acres, and of one acre.

Extract from REPORT of TANJORE Committee; dated 22d February 1807.

Extract Report of Tanjore Committee, 22 Feb. 1807.

2. Without entering on a discussion of the nature of the property held by the inhabitants of Tanjore, or of the tenures by which it is held, the committee will adopt the usual designation of that property; viz. *merassee*, in alluding to the cultivators of this province; and, to be clearly understood, they will here state, that the number of villages in Tanjore, are 5,873; viz.

Otherwise Adkery.	*Yeckab'hogum*, or villages in which one individual holds the entire undivided lands ...	1,807
Paulb'hogum villages, Otherwise Pashengary, terms known in Tanjore.	the property in the land of which, is held by several persons, each however possessing his own land as a separate property, and always holding the same spots of land	2,202
Summa'dayum villages,	the landed property of which, is held in common, by all the meerassadars of the villages; each however, possessing his proportion of the common stock; but not possessing a claim to any particular spot of land, beyond the period for which it is usual to make a division of the whole cultivation	1,774
		5,783

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3. The number of meerassadars who are Bramins, is computed to be ...	17,149
Of Soodras, including native Christians	42,442
Mahomedans	1,457
TOTAL ...	62,048

4. The revenue of the government of India, is chiefly derived from a share of the produce of the land. It is the foregoing 62,048 persons, denominated meerassadars, who create that revenue in Tanjore.

Extract from REPORT of Collector of DINDIGUL; dated 24th April 1808.

Para. 5. "Previous to this investigation (alluding to the survey rents established some years before), the revenue was collected according to an ancient custom of the country, [831] which exempted certain inhabitants from paying the full assessment, and which may be explained under the four following heads:—

1. The *Puttookut* ryots, were those, who having an hereditary interest in the village, were considered the owners of the land, and responsible for the payment of the revenue. They paid the highest land tax, under the denomination of cuttoo gootaga, or fixed rent, without reference to the extent of cultivation.

2. *Vellaversay* ryots, were those next in rank: they had no hereditary claims to the land. The vellaversay paid a lower terwah (money tax) than the puttookuts.

3. *Verwaddies*, or non-residentiary ryots, who cultivated the land. Their terwah was still lower than that the vellaversay.

4. *Paragoodies*, or newly established ryots paid the lowest rate of tax. If by death, or emigration, any of the puttookut lands should fall to their occupancy, they paid the terwah of the puttookuts.

Extract from REPORT of Mr. HODGSON, on the Revenues, &c. of the Province of TINNEVELLY; dated 24th Sept. 1807.

Extract Report of Mr. Hodgson on Tinnevelly, 24 Sep. 1807.

In this province, land is everywhere a species of property. The *nunjah* (wet lands) are a transferable and saleable property. The *durmasenum* lands are the most valuable, as being held under the most favourable tenure, that is, giving a less share* of the produce to government, than other lands. Numerous causes of disputed right in land, have been decided by the local authorities, since the cession, and the government of his highness the nabob always acknowledged,† if it did not respect the

* I conclude that this is the true cause of private estates existing in Canara and Malabar, on a somewhat different footing to what they do in these parts, and of their being more valuable; because it would seem Government derived so small a share, comparatively, that enough remains for the profits of proprietor, for the profits of a tenant, and for the subsistence of the tenant's slaves or labourers; whereas we have only here the meerassadar or tenant, and his labourers and slaves.

† Translation of a part of a muchulka, given to the Circar of his highness the Nabob, by a renter of Tinnevelly, in Fusly 1210 (1800-1):

"I will also take proper measures by my own good conduct, to hold out proper "encouragement to the ryots, and other inhabitants, for extending the cultivation and "increasing the population, and treat them in every respect to their satisfaction; and I "shall pay proper attention to the just dues of the ryots, from the cultivation, as well as to "the *mamool* (customary) collection of taxes on punjah (dry grain produce) and topes "(plantations), and not oppress them by unwarrantable demand."

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rights claimed by the inhabitants, in the exclusive enjoyment of their property in land. From what has been said of property in land, in the Report on Tanjore, on Coimbatoor, and by many collectors in other provinces, the truth of the conclusion, drawn in the following extract from an Introduction to the History of British India, will, it is believed, be no longer disputed:—"In "ancient Hindostan, all landed property was held by a grant from the sovereign, "who was called Sole Proprietor of the Soil, and Lord of the Universe; but "these pompous and empty titles were nothing more than the gaudy colouring "with which the vain extravagance of oriental fancy delights to trick out and "bedaub royalty. The Hindoo kings were, in fact, merely the nominal "proprietors of the soil; and the grants of land which they dispensed to their "subjects, were given in perpetuity, without any claim, either expressed or "implied, of an absolute paramount right in the property. The landholders, "therefore, were in reality, the proprietors of the ground they possessed and "cultivated; and the tenure by which they held it, very much resembled our "soccage tenure in England, at the present day."

The value of the land, as a property, must vary with the demand; and the demand be regulated by the state of the government, the nature of the rent, the extent of the share of government, whether in kind or money. It must always have been more valuable where the produce is divided between the proprietor and government, than where it was burthened with the responsibility of a rent settled on arbitrary principles; because, as rents on long leases have never been granted, annual rents must frequently be arbitrary, and often ruinous. A cottah of nunjah land will, however, sell for C. chuckrums 49. 5, which may be estimated at S. pags. 24¾ per cawney.

The name by which this property is distinguished, is that of *meerass* or *meerassee*. This word has become familiar to all ranks, since the conquest of the Mahomedans. *Swastrium* is the Sanscrit word, and is generally used by Bramins, and *caneatchy*, by those shudras (cultivating casts) who may not have adopted the general term *meerass*.

There are some circumstances connected with this property, in the arable and waste lands, which I wish to explain, with reference to Regulation XXX; because that Regulation does not, that I am aware of, provide for the case; while a claim to all lands uncultivated, free from every incumbrance or demand on the part of the meerassadars, has been set up, and, believe, actually exercised by many zemindars or mootahdars. Each swastrumdar or meerassadar considers himself proprietor (I here use the word proprietor, in a limited sense, to describe the meerassee property) of all the land of his swastrium, whether it be cultivated, or not; that his property in the land, is not lost, because he is unable to cultivate whole: that for whatever land of his swastrium, another may cultivate, he is entitled to what in this province, is called his *sawmy bogum*,* being a deduction, for himself, of about 13½ per cent. on the gross produce, before it is divided between the pyacarry † cultivator and government. If the meerassadar should be unable, or unwilling to procure pyacarries, to cultivate that part of his meerassee which is waste; and the circar, or the circar's representative, a zemindar or mootahdar, should assign the land to be [832] cultivated, to a stranger of his or their procuring, the meerassadar would consider himself proprietor of the land, claim his sawmy bogum, and not consider his title to the land to be invalidated by his temporary inability. By allowing the

A. D. 1802.

Sic in oirg.

* *Meerassadars*,* to the southward, are called sawmy bogum; in the Carnatic, are called warra tondoo.

† *Pyacarries*, or *Paragoodies*, or cultivators coming from a distance, or neighbouring village, to cultivate, or persons residing in the village and cultivating, but possessing no share in the merassee.—They are known all over India.

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pyacarry of the circar to caltivate it, subject to the usual small fee, as an acknowledgment of his property in the land, the meerassadar does not preclude either the circar's representative, from rendering the land an available resource.

Inability to cultivate, is a very indefinite term, by which to determine a cessation of right. The entire loss of his labourers by contagious disease, or his cattle by a murrain, may produce inability for one year or for two; but it would be a hard case, and an accumulation of misfortunes, if his meerassee was liable to transfer to another under these misfortunes, without his consent. Upon what, are the violent disputes, respecting waste lands, founded, if not on some right of the parties disputing, to the occupancy of the ground, or to some kind of property in it? The ground has often no value, at the time of the dispute, to either party, as referring to cultivation; but is of great value, as relates to right in it. It might not always, it is true, be the interest of the zemindar or mootahdar to put in a stranger; but he should not possess the power to do an unjust act, because there are cases where, in a mootah of a single village, the removal of the meerassadars would secure an immediate benefit. If this inference be correct, there cannot exist, more than there does now, two properties in land, as described in a paper sent to the Board of Revenue

In opposition to this right, long established and enjoyed, not only here, but in other parts of the Carnatic, it has been contended that the zemindar or mootahdar has an exclusive right to all land not under cultivation; and that whatever land the meerassadar * may decline, or be unable to cultivate, the circar, or its representative, the zemindar, may grant the meerassee property of that land to another, as as inducement to him to cultivate, without subjecting the new settler to any demand from the original meerassadar.

As the Regulations do not contain any rule regarding this right, I have been induced to bring it forward, in order that the subject may be discussed, in the event of its being at any time proposed to grant an exclusive right in all uncultivated land, to the zemindar or mootahdar.—As all meerassadars can establish their right by an appeal to custom, which is the foundation of law, they need not have any regulation passed in their favour, because, if they can prove their right in a court of justice, which I have not the smallest doubt of their being able to do, it will be accorded them, unless a zemindar or mootahdar can show a particular law to the contrary—whether the section above specified, contains a law to the contrary, is doubtful. The terms of the pottahs, would form the ground of refusal: and it is only in case of the meerassadar refusing just terms, or all terms, that he is liable to be ousted: at least, this is the construction I should put on that section. Having ousted the meerassadar, the mootadar would still be liable to prosecution, and be forced to move the previous question, viz. that the terms of the pottah he tendered, were just and legal, that is, according to established custom: for it was not the intention (indeed, the reverse is distinctly stated to be the object) of the permanent rent, and the establishment of the courts, that the rights of the cultivators should be infringed or injured, on introducing what is called the new system of revenue and jurisprudence.

* Sect. 10, Regulation XXX. 1802.—"Whose underfarmers, or ryots, may refuse to exchange mutual engagements in writing, with proprietors or farmers of land, defining the terms on which such under-farmer or ryot are to hold their lands, and may persist in such refusal for the space of one month, after the prescribed pottahs may have been offered, in the presence of witnesses, by the proprietors or farmers of land; such proprietors or farmers of land shall have power to grant the lands of the under-farmers or ryots so refusing to other persons." It is believed, that pycarries have demanded these conditions, and that it has been granted in some instances.

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Extract from Mr. HODGSON'S REPORT on the Revenues of DINDIGUL; dated 28th March 1808.

Extract Report of Mr. Hodgson on Dindigul, 28 March. 1808.

Para. 32. In Dindigul, as in all the provinces south of Madras, a property in the land, is invested in the resident inhabitants of each village.

40. Much has been said of the boasted proprietary right of the owners of private estates in Canara and Malabar; and elaborate disquisitions of the superior and inferior rights of the *jelmkar gueney*, *chally gueney*, and *mool gueney* of Canara, have been entered into, to prove that we should do an act of injustice, in selling the proprietary right in the lands in Canara, as we have done elsewhere. When this is argued, proprietary right is understood as an unlimited right: and the analogy between the *caniatchikedars*, *ool-koodies* and *pyakoodies*, with *jelmkar mool gueney* and *chally gueney*, is disputed.*

When I assert that, in no part of our territories in India, are the lands cultivated by hired labourers paid by government, or by its slaves, I do not fear contradiction. When I assert that by far the largest portion of the territory of India is cultivated either by slaves or hired labourers, I am as little afraid of the position being denied me. If then these slaves and hired labourers who drive the plough, are not in the pay of government, by whom are they paid? They are paid by a description of persons, whose denomination varies with the variation in the local languages, and whom we know, under the general term of cultivator or ryot. In many parts of India, I assert, with as little fear of contradiction, that where a Bramin has the property in the land, which the laws of his religion do not allow of his cultivating with his own hands, three descriptions of persons subsist on the produce of the land. *[833]*

1st. The Bramin.

2d. The Shudra, who undertakes to cultivate the Bramin's property, and to pay him for it, a rent in kind.

3d. The slave, or hired servant, who assists the Shudra.

Para. 56. It is not the expediency that I mean to discuss: but I venture to affirm, that the right of the people in Canara or Malabar, would not be injured or infringed by the establishment, in those provinces, of the Permanent System, as established in Bengal, and on this side of India; and that, with a difference in value only, private estates exist as much, in every part of India, as they do, in Canara and Malabar.

Extract from Mr HODGSON'S REPORT on the Revenues of COIMBATOOR; dated Sept. 10th, 1807.

Extract Report of Mr. Hodgson on Coimbatoor, 10 Sept. 1807.

Para 13. It is here worthy of remark, how small a portion of the land of this extensive district, is capable of being occupied as paddy land. Out of a total cultivation of 1,045,116 cawnies, only 37,807 cawnies are *nunjah*, being about 3 per cent. of the whole. With the exception of this comparatively small tract of *nunjah* land, and such land as is capable of being watered by labour from wells or running streams, the annual cultivation of the country, depends on the falling rains. As those rains are scarce or abundant, the crop must be scanty or prolific. It most frequently happened, under the uncertainty of the seasons, particularly of late years, that the ryot must have sown without reaping; while the produce of the crops he did reap, must have varied with every variation of the season. That this

* *Caniatchikedar*, possessor or proprietor, and fully answers to *jelmkar*. *Ool-pyakoody* is the tenant for ever, residentiary cultivator of a village, without property. *Pyakoody*, means a stranger, or man engaging for a term, being therefore tenant at will. Where the caniatch is mortgaged, there will be, in Canara, a fourth description of person answering to (*Sic in orig*).

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circumstance is more or less the case, every where, is true; but it must be, in this province, in a greater degree, is not to be doubted, where the whole of the cultivation of the greater part of the ryots, is *punjah* only.

14. In a country where the proportion of arable waste is greater than the land under cultivation, it cannot be expected that land, particularly *punjah*, should be valuable property, or transferrable by sale or mortgage. It could never be worth the while of an individual wishing to occupy land, to purchase the field already occupied, while so many fields were to be had without premium, on application to the officers of government. A favourable rate of assessment on a field obtained by chance, or other means, or improvements made by the digging of wells, could alone give value to *punjah* land. It is accordingly found, that lands with wells, called and classed as garden land, are a valuable property, and are transferred by sale, or are mortgaged: that the occupancy of *punjah* land, is not a saleable property: yet to deprive the individual of the field he has long cultivated, while he continues to pay the rent, is felt, and complained of, as an act of injustice.

15. The same inhabitants have, however, inhabited the same villages, and ploughed the same fields from time immemorial. The oppressions of the house of Hyder, and particularly the additional assessment made by Tippo Sultaun, may have produced a temporary desertion; but these deserters have returned, from time to time, to their fields. Neither the Hindoo or Mussulman government appear (supposing their right in the soil as proprietors to be indisputable; and proprietary right, to be a right to demand what the proprietor pleases for his land) ever to have exercised the right. What was fair assessment, and what was exaction, was well known to the party governing, and those governed. It is true, where, as under Tippoo Sultaun's reign, exaction had no limit, landed property could have no value: but where fraud could not counteract oppression, a hope of change for the better, or inability to resist, produced submission, till the load became too heavy to bear, and emigration the only source of relief.

16. The *nunjah* land having been generally under aumanie, the crop divided between the circar and ryot, and a great portion of it in the occupation of Bramins, and being less liable to a total failure of the crop, than *punjah* land, it became a valuable and transferrable property; and has, in consequence, been transferred at various times, through numerous hands. Since the introduction of the survey rents in the southern division, where the rates are lower than in the northern, the value of the property in *nunjah* land, has considerably increased in that division.

17. It does not appear, on enquiry, that there are in this province any individual farmers who occupy large farms. By farms, are meant, not rents, but land. Rawenachory, a relation of the dewan of Mysore, possesses 3,988 cawnies in the Caroor district, paying an annual revenue of about 20,000 Rs. Some few head inhabitants hold farms of about 2,000 chuckrums annual rent: but the rent of by far the greater number, does not exceed thirty C. chuckrums, and, on an average, may be eight chuckrums, and of many, is as low as one chuckrum.

16½ C. Chuckrums 10 Star Pagodas.

22. Many occupiers of land, have no stock or cattle, but let their lands to under tenants, agreeing to give them one-third of the gross produce, they finding seed, cattle, and labour: the occupiers taking the responsibility of the rent, and chances of the seasons. This is an arrangement favourable to poor ryots, who incur no risk, and are not harrassed for rent. It is favourable to those occupiers of lands, who have other means of livelihood, or wish to seek them. They need only attend, or send an agent, at the time of reaping, and provide for the payment of the dues of government. The rest of the year, they can follow their other avocations. [834]

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APPENDIX, No. 26.

MEMORANDUMS OF POLIGARS OF THE CEDED DISTRICTS;

Enclosed in Report of Principal Collector; dated 20th March 1802.

No. 1.—Tirmul Raj, of Annagoonday.

Col. Munro's Memorandum of Poligars of The Ceded Districts.

AFTER the conquest of Bijnuggur by the Mussulman princes of the Deccan, the nominal rajahs were allowed to retain Annagoonday, and some other districts, amounting to the kamul rent of cantaroy pagodas 1,78,725. 9. $5\frac{1}{4}$. They held this territory in jageer, free of all rent, for several generations. The time when peshcush was first imposed is not ascertained. It appears, however, to have been previous to 1749; for the Mahratta chiefs, Nana and Sudabah, arriving in that year with an army at Bijnuggur, to pay their devotions at the pagoda of Humpi, the rajah, instead of waiting upon them, absconded; for which reason they deprived him of some small districts, and still make him pay, it is said, his *old* peishcush of cantaroy pagodas 7,000. In 1775, Hyder raised the peishcush to 12,000 pagodas, and also stipulated that the rajah should serve, when called upon, with 1,000 foot and 100 horse, at his own expense, except batta, which was to be paid by cirkar. In 1786, Tippoo entered Annagoonday, expelled the rajah, burned his palace, with all his records, and annexed the district to the cirkar lands. The rajah, on the commencement of the confederate war in 1790, against Tippoo Sultaun, again seized the district, but was driven out, in 1792, by Cummur ul Deen Khan. He made himself master of it again in 1799; and did not submit, till he was compelled by the approach of the army. The dewan of Mysore took the management of the country from him, and gave him a monthly allowance of 2,000 rupees, which was reduced to 1,500 rupees, when Annagoondy was given over to the Nizam; and it is now continued at this rate, by order of government.

The rajah is a man of very mean capacity, little removed from idiotism. His son was so ill treated by him, that thinking his life in danger, he has fled for refuge to one of the Mahratta zemindars, by whom he is supported; for his father allows him nothing.

No. 2.—Buswapah, Naigue of Harponhelly.

The ancestor of the family was Dadapah the talliar of two villages in Harponhelly, who, on the dissolution of the Bijnugger empire, collected a few followers, and seized a part of the neighbouring districts. He was, however, with most of the petty chiefs who started up at that time, obliged to submit to the king of Bejapoor, to whom he paid a peishcush of 350 pags., and rendered service with 100 men. His successors appear to have taken advantage of the decline of the Bejapoor power to extend their territory; for, before the conquest of that kingdom by Aurengzebe, instead of 37 villages, they had 460, of which the kamul rent was C. Pags. 2,70,869, for which they paid a peishcush of only 4,200 C. Pags. In the beginning of the last century, the peishcush was raised to C. Pags 8,208; and about 50 years afterwards it was raised to

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C. Pags. 22,908, which was paid partly to Moraree Row, and partly to the nabob of Sera: but besides the peishcush, the poligars were subjected to frequent exactions by the Mahrattahs, of two or three lacks of rupees at a time. They had, however, in the same time, added considerably to their revenue, by the seizure of 92 villages belonging to the zemindar of Jenimulla, another petty chief. The peishcush was fixed by Hyder at C. Pags. 72,000, and continued, without alteration, till 1786, when Tippoo subdued the province, and sent the poligar Buswapah Nair prisoner to Seringapatam, where he died.

In 1792, after the peace of Seringapatam, when Perseram Bhow was on his march to his own country, the present poligar was presented to him as the heir of the family, and was by him directed to be installed: but the poligar, with his party, was obliged to fly a few days after, by the advance of one of the Sultaun's detachments. He again took possession of Harponhelly, on the fall of Seringapatam; but, as he came in to General Harris, with all his followers, upon the first summons, it was thought that his conduct entitled him to particular favour. A jagheer of 20,000 C. Pags, which he solicited, was granted by the dewan of Mysore, on the recommendation of the general; and the arrangement was approved by the Governor General in Council.

The present poligar does not appear to have had, previous to this transaction, any well-founded claim to the succession. The father of Dadapah, the first poligar, had, by a second wife, four sons, who obtained from Dadapah the village of Nurjenhall in jagheer, for their subsistence. When the direct line failed, it was usual to supply the vacancy by taking one of the descendants of the four sons of the second marriage from this village. Buswapah Nair, who died in confinement at Seringapatam, was in this manner adopted in 1767, by the widow of the former poligar, Som Shaker Naig, who had died without issue. The present man is said to be the son of Auyapah, the brother of this Buswapah; which, even if true, would give him no right to the inheritance, because the right of Buswapah was created solely by adoption. The present poligar could have had no title that would not, in a superior degree, have belonged to his father Auyapah; but the father having been set aside, shows that neither of them had any; that the line was extinct; and that the bramins, who had held [835] the principal offices under former poligars, set up a boy, merely for the purpose of retaining the management of affairs in their own hands.

It is by this means that zemindars are everywhere to the cirkar, because the chief servants, in order to secure their own situations, which are generally hereditary, whenever the line is extinct, take care to bring forward a child from some quarter or other. *Sic orig.*

No. 3.—Jenimulla, Mullek Ayun Naigue.

The founder of the family, Pennapah Naigue, for his services in seizing a rebellious chief, was rewarded by Atchet Rayel, of Bijnugger, with a personal jagheer of four summuts, or maganies, valued at the kamul rent of Mahomed Shahi, pagodas 15,300; and also another jagheer of twelve maganies, of the kamul rent of Mahomed Shahi, pagodas 35,150, for the service of 500 horse, and 300 peons. Four of

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the maganies were resumed by the Bejapoor kings; and for the remainder, the poligar was to pay a peishcush of 20,000 rupees, and serve with 300 horse, and 2,000 peons. Under Aurengzebe, another maganie was resumed; his service was reduced to 1,000 peons, and his peishcush raised to 50,000 rupees. He made himself master, a few years afterwards, of Sundoor; but Suddajee Gorpuny, in 1728, took from him both Sundoor and Coortani, and forced him to pay eight years' chout. In 1742, the poligars of Chittledroog and Harponhelly stripped him of all his possessions, except the single maganie of Terramulla, for which he paid a peishcush of 2,000 Rs. to the Mahrattahs. In 1752, he was entirely subjected by the poligar of Chittledroog, who obliged him to serve with 500 peons, and to remit his peishcush through him. In 1767, when Chittledroog became tributary to Hyder, the poligar of Terramulla having complained to him of his having been deprived of his inheritance, was, on that account, put to death by the poligar of Chittledroog. The son fled to Solapoor; but returning, and performing some service to Hyder at the siege of Chittledroog, in 1777, he was re-instated in Terramulla, to pay a peishcush of 1,500 Madras Pags., and a nuzzer of 500. He accompanied Hyder into the Carnatic in 1780, with 1,000 peons, and 100 horse, which were paid by the cirkar. In 1787, Tippoo resumed the district, and carried the present poligar to Seringapatam, where he appointed him a bukshi, with a monthly allowance of 300 rupees; but, being alarmed by a report of the Sultaun's intending to circumcise him, he fled next year to Solapoor. He returned, and seized his district during the campaign of 1791, and paid a peishcush of 20,000 rupees to the Mahrattahs; but was expelled at the peace. He then went to Hydrabad, where, I believe, he received some pension. When Terrimullah was made over to the Nizam, in 1799, he was allowed to rent that district, at its full value; but having fallen into arrears, and being apprehensive that he would be seized and fined, when the country was about to be transferred to the Company, he took refuge in Mysore. He has since returned, and is now soliciting an allowance for his maintenance.

No. 4.—Bellari, Veerama.

The ancestor of the family, Balud Hunma Naigue, held the office of dewan under the ryels of Bijnugger. He had five sons, who afterwards established five different zemindaries—Mullapah Naigue, in Bellari; Muddalingah Ramapah Naigue, in Conduppi and Kunnikal; Dewapah Naigue, in Nundial; Mullah Naigue, in Hundi Anuntpoor, who succeeded to the office of dewan; and Ankis Naigue, in Chittapet and Chingleput.

Mullapah Naigue, of Bellari, enjoyed a personal jagheer of 35 villages, and held 75 more, with the employments of sirna gour, and the russooms attached to it, for the service of 2,000 peons. The Bejapoor princes imposed a peishcush on him of C. Pags 1,756; and raised his service peons to 3,000.

His personal jagheer was resumed under Aurengzebe; his peons fixed at 2,500, and his peishcush at C. Pags. 3,500. In Fusly 1132, the Mahrattahs imposed a chout of Rs. 5,000. In 1151, the service of peons was remitted, and the peishcush raised to Rs. 40,000. In 1775, when Hyder took Bellari, the poligar made his escape. He returned,

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and levied contributions, in 1791; but was driven out the year following, and is since dead.

He was descended from a distant female branch of the family, and was adopted by his predecessor, who had no children. He also has left no issue; and, though some pretenders have appeared, there is, in fact, no heir in existence. His widow, who was forced to abscond under the Mysore government, has returned. She has an adopted son; but, as he is no relation of the ancient line, he can have no claim to inherit any allowance that may be granted her during life.

No. 5.—KOTCONDAH, CHINNAMAH and TIMAMAH.

Permapah Nair, the ancestor, was talliar of the village of Goncondlah in Causul. On the fall of the Bijnugger government, he collected 500 men, and went to Golcondah, where he was employed many years, and afterwards obtained the kaweli of the districts of Adoni, Canoul, Gudwal, Rachore and Mudgul, and served with 500 men. The rate of kaweli was one per cent. on the cirkar revenue, and one crore of grain from each village. One of his descendants, Mudapah Nair, served under Aurungzebe, and procured from him a confirmation of the kaweli, and the districts of Kotcondah and Kapitral, estimated at kamul C. Pags. 15,443, for a rent of C. Pags. 13,325, and the service of 500 men. Asoph Jah continued the districts to the poligar on the same terms as before. A partition, at this time, took place between two branches of the family, the one getting Kotcondah, and the other Kapitral. In June 1770, Bassalet Jung, being unable to enforce the payment of their peishcush, called in Hyder, who reduced their forts, and delivered them to him. The poligars escaped: but the two brothers, Madapah and Permapah, of Kotcondah, waited on Hyder in 1773, who gave them some enaums in Gootty, where Mudapah died. Permapah accompanied him to the Carnatic, and was appointed one of the Killadars of [836] Arcot, in which, situation he died. His mother, who had remained in Adoni, obtained in 1777, from Bassalet Jung, the cirkar village of Hulguerah in jagheer. It was taken from her in 1788, when Mahabut Jung gave her Kotcondah in rent for cantaroy pagodas 13,000; on her death the following year, the widows of her two sons, Madapah and Permapah, rented it till 1706, when it was placed under the cirkar aumildars, and Hulgurah was again given to the widows for their maintenance. Its kamul rent is cantaroy pagodas 365. Its present rent is cantaroy pagodas 536; but I have resumed it, and the widows now receive a pension from the rent, of cantaroy pagodas 600. They have also enaums, producing about cantaroy pagodas 78 more.

No. 6.—KAPITRAL, SEETAMAH and CHINAMAH.

When the district was reduced by Hyder, as mentioned in No. 5, the poligar Chota Madapah, then a boy, escaped; but being brought back by his relations in 1777, Bassalet Jung gave him the two villages of Radalmundeeri and Kunnuk for his maintenance, and both Katcondah and Kapitral continued under the charge of aumildars till 1788, when Mahabut Jung gave Kapitral in rent to Madapah, for cantaroy pags. 6,500. Madapah Nair died in 1790, leaving two widows, one of which was with child of Gopaul Nair, who died in 1799. On Madapah's death,

the widows were allowed a pension of 100 rupees each; but Kapitral continued to be rented in the name of Gopaul Nair, by his uncle Kishoo Nair, of Pundicondah, till 1796, when it was given over to the cirkar aumildars. In 1798, both Kapitral and Cotcondah were rented by Munsoor ul Doulah, to one Sambayah and Lallmunni, poligar of Pundicondah, who withheld his rent in 1799. Kapitral, when he had fortified himself, was taken; but he escaped to Canoul, from whence he returned after getting cowle, and was restored to the management of the districts, on agreeing to pay up all arrears, and a nuzzer of 12,000 rupees; both districts are now placed under aumildars, and the widows received their old pension of 100 rupees each.

No. 7.—DOODIKONDAH, PERMAUL NAIR.

Under the Bijnuggur government, Mullapah Nair was kawelgar of Doodikoondah and Pundicondah; he had two sons, to one of whom, Ramah Nair, he left Pundikondah, and to the other, Papah Nair, Doodicondah. Both of them, rented their districts. Papah Nair was rated by the kamul, at cantaroy pags. 1,127, for which he paid C. Pags. 325, and served with 200 peons. The service was remitted by Asoph Jah, and the peishcush raised to C. Pags. 1,024, at which standard it has ever since remained; but as the kaweli is now stopt, and the district yields only cantaroy pagodas 923; a sum of cantaroy pagodas 450, is allotted for the maintenance of the poligar, and he is to pay the balance to government.

No. 8.—PUNDICONDAH, LALL MUNNI.

This poligar, as mentioned above, is the same family as No. 7.; his ancestor, Ramah Nair, held this district, kamul cantaroy pagodas 1,035 under the Bijnuggur government, for a rent of cantaroy pagodas 162, and the service of 100 peons. The service was remitted, and the peishcush raised, by Asoph Jah, to cantaroy pagodas 300, at which sum it has ever since continued. The pogilar now receives cantaroy pagodas 481, from the rent of his district, and pays the rest to the aumildar

No. 9.—DEWANCONDAH, RAHMAN NAIGUE.

The ancestor served under the Bejapur government, with 100 peons, and held Dewancondah for a peishcush of cantaroy pagodas 812. 5. His son, having been engaged in some disturbances under Naser Jung, was taken and circumcised. Three of his villages were resumed, and the remaining three given to him for a peishcush of cantaroy pagodas 812. Basalet Jung restored two of the villages, and fixed the rent of the five at cantaroy pagodas 1,527. 5. He rebelled in 1768, was taken, and kept in prison till 1786, when he was released, and his five villages restored to him, at the old rent, by Mohabut Jung; he died in 1795. The present poligar, Hussen Naigue, is only fourteen years of age; he receives cantaroy pagodas 234, for his maintenance, and the villages are under the management of the potails.

No. 10.—BUSWAPOOR, NUNDIKESHOO NAIGUE.

Paupah Nair, the ancestor of the poligars of Baspapoor Poolalcherroo and Bolapillee, served under the Bijnuggur Rayels, with 450

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peons, and obtained the district of Dornal, in jagheer, for the payment, of which the rated valuation was Madras pagodas 8,779. 11As. On the conquest of the country by the Hydrabad kings, he was allowed to retain his jagheer, on condition of serving with 600 peons. But the kamul, which was then fixed, was only Madras pagodas 6,625. 6., about one-fourth below the Bijnuggur assessment, which was probably owing to the ravages of the war. In 1700, the service was reduced by Aurungzebe's officers to 300 men, and a peishcush imposed of cantaroy pagodas 2,275. About the year 1712, the pollam was divided among the three different branches of the family, and in 1739, Buswapoor and Botapilly were annexed to Canoul, while Poolalcherroo remained under Cuddapah. The Buswapoor division consisted of six villages, kamul rent cantaroy pags. 3,861, for which the poligar paid a peshcush of C. pags. 1,400. The poligar, Rungapah Nair who died in 1774, left three sons; but the pollam was seized by his brother, Condapah Nair, who soon after removed, and another brother, Ramapah Nair, appointed by the nabob, on his agreeing to raise the peishcush to cantaroy pagodas 2,100; he was, however, driven, out in 1784, by Tippoo Sultaun, who took and hanged Madapah Nair, one of the sons of Rungapooh Nair. Another of the sons, Mundakishoo Nair, the present poligar, made his escape, but returned, and was restored by the Nizam's officers in 1791, on [837] condition of paying the former peishcush cantaroy pags. 2,100. He agreed last year to pay an addition of 1,000 Rs. but refused to come to the cutcherry. But as he not only failed in his payments, but persisted in his refusal to come in, he was expelled, and his district resumed in January last.

No. 11—Pollalchenoo, Jelli Dewauker Nair.

This poligar is descended from Paupah Nair, mentioned in No. 10. About the year 1719, the Poolalchenoo poligar, who had only six villlages, obtained 49 more in rent. The kamul of the whole together was cantaroy pagodas 4,706, for which he paid only cantaroy pagodas 1,855, probably on account of their desolate condition; and the service of peons was also discontinued. About the year 1729, forty-five of the villages were, by a royal sunnud, given in jagheer to Ackbar Khan and Sher Jeman Khan; and for the remaining eight, he paid a peishcush of Madras pagodas 402½. He rented the jagheerdars, but withheld the rent after 1739; in which he was encouraged by the nabob of Cuddapah, to whom he again paid the former peishcush of canteroy pagodas 1,855. In 1779, the present poligar was expelled by Hyder, and fled to the Carnatic. He returned, and took possession of his district, in 1791; and he also obtained 16 additional villages in rent from the Nizam's officers making altogether 71 villages, rated by Tippoo's assessment at cantaroy pagodas 17,833, for which he only paid cantaroy pags. 4,037. On the transfer of the country to the Company, the 16 new villages were resumed, and a trifling increase made to the peishcush of the old ones. As he, however, refused to come in last year to the cutchery; and not only refused to come in the present year, but sent parties of peons, and collected above half the rent of the resumed villages; he has been expelled, and is now among the hills, with a party of his followers. He made an incursion in January last, and plundered two villages, and the aumildar's treasury.

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No. 12.—Bollapilli, Jelli Buswapah Nair.

This poligar is a descendant of Paupah Nair, mentioned in No. 10; and when the inheritance was divided about 1712, his ancestors obtained for their share 13 of the old villages, and one new one, given by the Cuddapah Nabob. The kamul of the whole was C. Pags. 3,791, for which they paid a peishcush of C. Pags. 1,750. No other change happened till 1779, when the father of the present poligar was driven out by Hyder. The son recovered his district in 1791; and at the same time, got eleven additional villages from the Nizam's managers. The whole were valued by Tippoo's assessment at C. Pags. 7,045, for which he paid peishcush C. Pags. 1,905, and nuzzer C. Pags. 780: Total, C. Pags. 2,685. The nuzzer is usually an annual payment, but frequently withheld when government is weak. Buswapah Nair, accordingly, appears to have paid it very irregularly under the late government.

When the country was ceded to the Company, new villages were resumed, and a small addition was made to his peishcush; but, as he persisted, both in the last and present years, in refusing to come to cutcherry, it became necessary to expel him. He fled, with a few followers, into the Canoul district, but was taken by a detachment in January last, owing chiefly to the exertions of Mr. Grœme, the collector of Cumbum.

No. 13.—Sanyapanyni, Sesachelputti Naigue.

The ancestor served the Bijnuggur rajahs with 500 peons, for the pay of which 18 villages in Butweyed and Pormamilah, amounting to kamul rent C. Pags. 5,699, were assigned to him in 1436. The family held the same villages after the conquest of the country by the Hydrabad kings, paying peishcush C. Pags. 1,522, and serving with 300 peons. Aurungzebe raised the peishcush to 2,100 Pags. The nabobs of Cuddapah gave them 38 additional villages, making total 56 villages, kamul rent C. Pags 13,992, for a peishcush of

Rupees	...	7,950
Nuzzer	...	3,000
Durbar Khirch, or fees	...	3,500
		14,450 Rupees;

or C. Pags. 5,057. The whole were resumed in 1779 by Hyder; but the poligar being a man of a quiet disposition, was suffered to rent them for C. Pags. 3,892; which, as 28 of them had been waste for many years, was their full value at the time. He held them at the same rate, under the Sultaun; and, in 1791, the Nizam's officers gave him five new villages, and raised his peishcush to 3,988. It continued to him the old 56 villages at peishcush C. Pags. 2,571; but, as he had anticipated a great part of his rents to pay military peons to protect him against Buswapah Nair of Bollapilli, who had seized several of his villages, there was a balance against him, at his death, of C. Pags. 1,242. His son now receives an allowance from the rent, of C. Pags. 850.

No. 14.—Rawoor, Soobah Nair.

In the time of Aurungzebe, the ancestor obtained 13 villages in rent, valued by the kamul at C. Pags. 3,127, for which he paid the full

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rent, but was afterwards allowed a reduction for waste; and either for this cause, or other, the rent under the Cuddapah nabobs was reduced to C. Pags. 803. In 1779, Hyder raised the rent to C. Pags. 1,206, at which rate the poligar, never having joined in any disturbances, was allowed to hold his villages under Tippoo also. In 1791, the Nizam's officers reduced the rent to the old standard, C. Pags 803. Two of his villages, being waste, are resumed. He receives C. Pags. 118 from the produce of the others as a pension, and pays the balance of rent to government. [838]

No. 15.—CHUPPALMURRAGOO BODI MULLANAH.

The family rented seven villages in the time of the Hydrabad kings, at the full kamul rent of C. Pags. 357. Under Aurungzebe they paid only C. Pags. 65, but maintained 50 peons. In 1719, the Cuddapah nabob remitted the service, and raised the rent to C. Pags. 300, which was raised by Hyder to C. Pags. 373. The poligar held his pollam privately under the Sultaun's government; and, in 1792, the Nizam's officers gave him an additional village, which, together with the old ones, amounted to kamul C. Pags. 396, for C. Pags. 284. The new village is now resumed, as well as one of the old ones, which is waste. He is allowed C. Pags. 50, and pays the balance of rent to the aumildar.

Sic in orig.

No. 16.—VENCATADRY, PALLIM BODI VEERANAH.

This polygar, and No. 15, are descended from the same ancestor, who, besides the seven villages mentioned above, rented also 18 under the Hydrabad kings at the full kamul rent C. Pags. 4,468, which went to this branch in the time of Aurungzebe, to whom they paid C. Pags. 650. The balance was remitted for the support of 300 peons. The service was afterwards remitted altogether. The poligar fled when Hyder reduced the country; but he returned privately, and rented his villages for C. Pags. 1,137, till the end of Tippoo's government. The rent was lowered under the Nizam to C. Pags. 1,014. Seven of his villages, being waste, are now resumed. He is allowed C. Pags. 100, and pays the balance of rent to the aumildar.

No. 17.—WOORLAGOONTAH, ANTAPAH NAIR.

In 1642, the ancestor, for some services, obtained a jagheer of seven villages kamul, C. Pags. 452, for which he was afterwards obliged to maintain 50 peons. The nabobs of Cuddapah remitted the service, and fixed the rent at C. Pags. 183. The villages were resumed by Hyder, and rented privately by the poligar for C. Pags. 281, until they were made over to the Nizam, when the rent was again lowered to C. Pags. 183. Three of the villages, being waste, are now resumed. He is allowed C. Pags. 36, and pays the balance of rent to the aumildar.

No. 18.—NELLAGOOTLAH, VENCAT NARSOO.

The ancestor served under the Bijnuggur Rayel with 200 peons. On the decline of their power he seized nine villages, but was expelled by the Hydrabad kings, and Aurungzebe: one of his descendants rented the same nine villages kamul 2,763, for rent C. Pags. 325, and the

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service of 100 peons. The Cuddapah nabobs remitted the service, and on account of waste, the rent was only raised to C. Pags. 343. The poligar fled when the country fell under Hyder but he returned, and rented his villages privately, for C. Pags. 628, till 1791, when the Nizam's servants lowered the rent to C. Pags. 478. He is now allowed C. Pags. 50, and pays the balance of the rent to the aumildar.

No. 19.—HUNDI, ANANTPOOR, SIDDAPAH NAIR.

Mullapah Naigue, the ancestor of the family, as mentioned in No. 4, was dewan of Bijnuggur. He submitted to the king of Bejapoor, and obtained a jagheer of kamul rent, C. Pags. 45,772. Under Aurungzebe, it was burthened with a peishcush of C. Pags. 11,200, and the service of 1,200 peons, and 150 horse. About 1719, his service was remitted by the nabob of Cuddapah, and his peishcush was afterwards reduced by the Mahrattas to 18,000 rupees, in addition to which he paid a chout to Morari Row, of 5,000 rupees. In 1775 Hyder raised his peishcush to C. Pags. 23,625. In 1783, he was sent prisoner by Tippoo with his family, to Seringapatam, but was afterwards appointed a bukshey of Cundachar, with a monthly allowance of 200 Rs. He was taken at Bangalore in 1791, and being set at liberty, he returned to his district, and was besieging Anuntpoor at the time of the peace, when he was driven away by a detachment. He returned after the sultan's death, and took Anuntpoor; but, submitting to the Nizam's government, he received the village of Sidrampore, valued by Tippoo's rental at C. Pags. 642 in jagheer, with russooms in the district of Anuntpoor. Sidrampoor, where he resides, is resumed. It might be given to him in part of his pension, without, however, allowing him to make the annual settlement with the ryots.

No. 20.—NIDDAMADDODDI, VENCAMA NAIR.

Chinam Nair served the Bijnuggur rajahs with a few peons, and on the downfall of the empire, seized his native village, which was continued to him by the kings of Hydrabad for the service of 50 peons, and a peishcush of 1,050 rupees. Under Aurungzebe it was raised to 3,000 rupees, and a few years after, to 6,000 rupees, and the service remitted. In 1766, Morari Row fixed it at 6,000 rupees, and nuzzer 1,000. In 1775, Hyder resumed the pollam, but permitted the poligar to remain in it. He enjoyed some small enaums till the year 1792, when the pollam was again delivered over to him by the Nizam's officers for a peishcush, or rather rent, of C. Pags 2,645. I have since resumed it, and given him an allowance in land.

No. 21.—RYYDROOG.

The family is descended from the Delivoy of Bijnuggur, who, on the dissolution of that government, seized Pennacondah and Candrippy, estimated, at the kamul rent of C. Pags. 1,75,174. But Pennacondah was soon after taken from him under the Bejapoor kings; and, in addition to the 75 villages of Condrippy, he obtained 152 in Ryydroog, both together rated at kamul rent C. Pags. 1,27,385, for which he paid a peishcush of Rs. 60,000, and served with 3,000 peons, and 800 horse.

Uuder Aurungzebe he obtained, or seized, 190 villages in Dhirmaven and other districts, which made the total of his possessions C. Pags.

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2,48,717. His service was remitted, and [839] his peishcush raised to C. Pags. 72,000. Under Asoph Jah he was deprived of some villages, and received others in return; but as the total rent was less, his peishcush was lowered to C. Pags. 69,000. No change took place till 1766, when Hyder, having reduced the soubahship of Sera, and wishing to avail himself of the services of the Ryydroog poligar against the neighbouring zemindars, fixed his peishcush at C. Pags. 50,000. In 1788, he was seized by Tippoo in camp, and sent prisoner to Seringapatam, where he died a violent death. His son and heir, Vencataputty Nair, who was confined in Bangalore, was killed in attempting to escape, during the assault of that place, in 1791.

Raj Gopal Nair, the son of the daughter of the late poligar, attempted to excite disturbances in 1799, but was taken, and sent to Hydrabad, from whence he was lately transferred to Gootty, where he is now in confinement. Being descended from the female line, he has no title to the inheritance. The male line is extinct. At the same time that Gopaul Nair was made prisoner, three wives of the old poligar, and the wife of his son, were thrown into confinement at Anuntpoor, where they still remain, with several relations and servants. They must still be kept under restraint; for, if they were set at liberty, their names might be employed to raise commotions in the country. They receive one rupee, and Raj Gopal Nair two rupees a day, which is very inadequate to their maintenance.

No. 22.—Nosum, Narsim Reddy.

The ancestors of this family were, under the Bijnuggur government, principal potails of Chenchamulla, and desmooks of Cumbum, and kept up a body of 2,000 peons, for whose subsistence they were allowed 26,000 cantaroy pagodas, in part of which they, had an assignment of 54 villages, valued at kamul rent cantaroy pagodas 10,530. On the decline of the Bijnuggur power, they seized the assigned villages; but being reduced by the Cootub Shahi princes of Hydrabad, two years after, they were permitted to hold their possessions, at a peishcush of cantaroy pagodas 7,800. They also continued to serve with 200 peons, which, however, were paid by tunkah, and not by an assignment of villages. About the year 1700, the head of the family, Gopaul Reedy, and his brother Kisnam Reddy, were deprived of some of their old villages; but as they had rendered some service to Doaul Khan, obtained some additional villages, which, with what remained of the last, amounted to the kamul rent of cantaroy pagodas 26,706, for which they were to pay peishcush cantaroy pagodas 12,229, and serve with 2,600 peons; but the elder brother had other revenues, besides what arose from these villages, for he had the haville and desmooki of certain districts in Cumbum, for which he received 10½ per cent. on the cirkar revenue. It was at this period, that he obtained the office of kawilgar; and some accounts say, that his office of desmook was not of an older date.

About the year 1712, the service of peons was remitted, 24 villages were taken from him, and 15 given in return, making a total of 44 villages, kamul rent cantaroy pagodas 28,343, in his possession, and his peishcush was raised to cantaroy pagodas 29,750, of which the detail is as follows:

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Peishcush	Rupees	80,000
Beebee nuzzer annual to the Begum of the Cuddapah Nabob		2,000
Durbar Khirch, annual fees to the cutcheree ...		5,000
equal to Canty. pagodas 29,750.		87,000.

In 1756, the nabob of Cuddapah was obliged to surrender his country to the merchants. He entered this peishcush at only rupees 44,000, for the purpose of undervaluing his own share; but he collected the full amount. In 1776, Hyder took possession of the zemindarry, and sent the widow of the late poligar, by whom it was then engaged, to Seringapatam. He left her vakeel in charge of the district, with an agent of his own to receive the peishcush. She accompanied him to the Carnatic in 1780, and died the year following at Cumbaconum, when the zemindarry was resumed. Comar Vencat Ranna, the son of Narain Reddy of Oopalore, whom she had adopted, died a few years after her.

Jeyram Reddy, the nearest relation, but three or four removes from Prungo Nair, fled to the Carnatic. In 1791, he was appointed to the zemindaryy by the Nizam's officers, for an annual peishcush of 80,000 rupees; he however pretended, that he could not pay more than 45,000, and during the five years he held the zemindarry, he paid either the one or the other of these sums, according as the military force in his neighbourhood was strong or weak. In 1795 he died, and was succeeded by his son, Narsum Reddy, who was still more irregular; for he never, in any one year, discharged his peishcush without compulsion. In 1207 and 1208, Assud Alli Khan, having a strong detachment under his command, compelled him to pay 75,000 rupees in each year. In 1209, he again withheld his peishcush; but, being reduced by the assistance of a party of troops furnished by Meer Allum, he agreed to pay the following sums:

Net peishcush of Nosum	Rs.	45,000
Meer Allum, increase		37,500
		82,500
Durbar Khurch Nuzzur		5,625
	Rs.	88,125
He paid, however, only		37,000
Leaving a balance of ...	Rupees	51,125

[840]

As Chundoo Loll, the Nizam's naib, saw no hopes of collecting this money but by force, he marched against Nosum Reddy, and was beseiging him in November 1800, when an aumildar, sent by me, arrived in camp; in consequence of which hostilities ceased, without any part of the balance being discharged. I made no demand on Narsim Reddy for any part of it, because I knew that his expenses for military peons had been so great, that, whatever was collected from him on account of balances, would occasion a corresponding deficiency in his current peishcush. His peishcush for the Fusly year 1210, was fixed at 45,000 rupees, to be paid in three kists; but as he did not pay

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the first, till after the last had become due, and as there was not the smallest probability of his paying the rest, it became necessary to deprive him of the management of the district, as the only way of securing a future revenue. He was surprised, and made prisoner, by General Campbell in June last, and now receives 10 per cent. of the net revenues of his district, by order of government.

No. 23.—CHITWEYL.

The family derive their descent from Tim Raj, of Mutle in Gorumcondah, who served under Isol Raj with 200 peons and 300 horse. He rented the pergunnahs of Siddoub, Chinnoor, Budweyl, and Permamilah. His descendants, for services rendered to the successors of Isol Raj, were raised to the command of 5,000 peons and 700 horse, and were allowed to rent four more pergunnahs; viz. Door Camilapoor, Hussanapoor, and Denipoor. They paid their establishment of troops from revenues, and remitted the balance to the cirkar. On the conquest of the country by the Hyderabad princes, the eight pergunnahs were resumed, and the zemindar received Chetweyl in jagheer, as follows:—

Pootapnaur ...	... 61 mozas	...	kamul 28,576	3
Poongalour ...	... 55	...	10,395	—
In Siddont, Goondlapilly ...	1	...	148	—
Veeparalia ...	... 1	...	692	—
	118 mozas M.P.		39,811	3

But Chetweyl was resumed about the year 1644, and from this period, the family of Tim Raj had no territory, but merely the kaweli russooms of the 8 pergunnahs; until 1688, when they obtained Chitugle through the means of Daoud Khan Arungzebe; It was valued as follows:

Polarpour ...	...	kamel	28,576 —	3
Deduction for Paymele	...		4,747 —	13
			23,828 —	6
From Gorumcondah Goodloor	...		673 —	—
Pileer ...	...		308 —	—
Poongalour Kamul ...	11,304			
Deduction for Paymele ...	418 — 15			
			10,885 —	1
Total ...	Madras Pagodas		35,694 —	7

The poligar was to serve with 2,830 peons, whose pay was estimated at 24,809. 6. the kamul of Pootapnaur, and the two villages of Gorumcondah; but if no services were to be performed, he was to pay a peishcush of 60,000 rupees, and Poongalour was to revert to the cirkar. He, however, continued to obtain more favourable terms a few years afterwards; for he was permitted to retain the whole district, on condition of maintaining 2,830 peons, and paying a peiscush of 20,000 peons. But the Nabob of Cuddapah in 1712, having obtained the 8 pergunnahs in jaghire, along with their dependencies, he raised the

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Chetweyl peishcush in 1716, to 30,000 rupees. In 1722, he gave the poligar the village of Multi in Gorumcondah in jaghire, with the havili russooms, and raised the peishcush to 40,000 rupees. In 1720, he raised it to 50,000. In 1756, when Abdul Meyed, the Nabob of Cuddapah, was reported, and killed by the Mahrattas. His successor, Kelem Khan, in the schedule for dividing the country, entered the Chetweyel peishcush at only 40,000 rupees, in order to reduce the apparent amount of his own; but he not only collected 50,000 as before, but, in the same year, added 40,000 rupees to the peishcush, and 17,000 under the head of durbar khirch, making the total 1,07,000 rupees; at which rate it was continued by Hyder after the conquest of Cuddapah. But the soucar who advanced the amount to Hyder, not having been paid, an aumildar was sent to Chetweyel, who collected the first year 1,60,000 and the second year 1,75,000 rupees. The poligar Triwengulnet Apparauz was carried by Hyder, in 1780, into the Carnatic, where he died in 1782.

After the death of Hyder, Tippoo fixed the peishcush at 1,20,000 rupees; and he wrote to Vencat Ram Raj, the son of the late poligar, who was then in Chitweyel, that he had confirmed him in the management of the district; but at the same time, invited him to join the army. The poligar excused himself, and paid only about 60,000 rupees in the course of two years; but in 1785, Tippoo having returned, from his expedition to the Malabar coast, sent a detachment to occupy Chitweyel, and the poligar fled to the Carnatic. He was restored in 1791. By the Nizam's officers, his peishcush was fixed at 90,000 rupees, but he engaged to pay considerable sums, privately, besides. In 1798, he was removed by Assud Ally, on account of irregularity in discharging his kists, and his younger brother, [841] Vencat Ragawa Raj, appointed in his room, who was in his turn, soon after displaced by Chundoo Loll, and the elder brother restored; but the younger offering a nuzzer of 10,000 rupees, and to discharge all arrears, was again reinstated. All this happened in the year preceding the transfer of the district to the Company, in which time, the two brothers paid to Chundoo Loll, the Nizam's naib, peishcush 99,000 rupees; balances 65,000; and nuzzer 10,000: Total 1,65,000.

The elder brother having been sent prisoner to Hydrabad, I fixed the peishcush of the younger at one lac of rupees; but being deeply involved in debt, and his revenues almost entirely assigned to his troops, and his creditors, he let the period of his two first kists pass, without paying a single rupee; and, as he was totally incapable of extricating himself, there was no mode left of realizing the revenue but by dispossessing him, which was done in my last. The two brothers now receive 16 per cent of the net revenue of Chetweyl, by order of government.

No. 24.—Owke, Ram Kishan Raj.

The predecessors of the poligar were servants of the Bijnuggur government, from which they obtained a jageer in 1450, of kamul rent cantaroy pagodas 10,514 in the district of Yargui. When the country fell under the dominion of the kings of Hydrabad, the jageer was continued, and an assignment of 33 additional villages was made to the poligar, for the service of 1,800 men. Under Aurungzebe the jageer was resumed,

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but with other districts, estimated altogether at Madras pagodas 27,682, was rented to the poligars, on account of Paymali, at 20,000 rupees; and Owke, rated at Madras pagodas 10,258, was assigned to him for the service of 1,000 peons. In 1712 he went to Delhi, and on paying 50,000 rupees, got his service remitted. In 1719, Yargui was taken from him, and the peishcush of the remaining districts raised to 45,000 rupees. In 1778, the poligar submitted to Hyder, who deprived him of part of his districts, and fixed the peishcush of the remainder at cantaroy pagodas 10,500, which was nearly the full value, at the time. He carried him, in 1780, into the Carnatic, where he died. The peishcush continued, for three years after, to be paid by his vakeel; but the district being resumed by Tippoo, the present poligar Ram Kishan Raj, then a minor, fled to Salapoor. He returned in 1792, and was reinstated in his old districts for a peishcush of rupees 45,000; but was turned out in 1796, for not paying punctually. In 1798 he was again permitted to rent a small district, Mettoor, valued by Tippoo's rental at cantaroy pagodas 5,843, for a peishcush of 2,485 cantaroy pagodas; but as he had considerable influence, and was collecting followers, I have removed him in order that he may be pensioned.

No. 25—Hannamunt & Narsapoor.

The founder of this family was one Kirnam Reddy, potail of Narsapoor, who, on the decline of the Bijnaggur empire, withheld his rents, and forfeited his village. He submitted to the Hydrabad princes, by whom he was allowed to retain the district he had seized, rated at kamul cantaroy pagodas 13,734. 4. 13½.; for peishcush 2,100 cantaroy pagodas; and the service of 500 peons. In 1643, the succession devolving on a minor, the district was resumed, and a pension of 300 rupees monthly, settled on the family. In 1708, Mulla Reddy, the heir, was restored by the Mogul fouzdar Daoud Khan, on condition of paying a peishcush of rupees 13,000, and serving with 500 peons. The Nabob of Cuddapah, a few years afterwards, remitted the service, and raised the peishcush to 25,000 rupees, and in 1756, to cantaroy pagodas 9,625. In 1779, Hyder seized the district, and fixed the peishcush at ... ... Rupees 24,000

Durbar Khirch 3,500

Rupees 27,500

He carried the poligar into the Carnatic next year, where he served with 500 men paid by the circar, but dying in 1781, his district was held by his son Boocha Reddy, till 1784, when he was expelled. He died in exile, leaving two widows, who were restored in 1790, by the Nizam's officers, for a peishcush of 24,00 rupees. One of the widows dying in 1794, Narsapoor, her share was resumed, and rented to a Patan, who found it necessary to let Vencatacheputty Reddy, a distant relation of the poligar, manage under him. The other widow, Ahamah, kept possession of Hunmuntgood, her share, till 1796, when she was expelled. In 1799 she returned from Calastry, to which place she had fled, and rented Hunmuntgoond for 19,000 rupees; she also agreed to pay 31,000 for that district and Narsapoor, on condition that the Nizam's officers should drive out Vencatachelaputty; but they were unable to do this, and both districts were completely desolated in the struggle.

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Vencatachelaputty, having no right to the succession, has been expelled by the Company's troops; and Ahamah, the widow, has been deprived of the management of her district, in order that she may be pensioned.

No. 26.—SINGAPUTTAN & KALVADDAH.

This is a branch of the Nosum family, from which it separated in 1644, when Mulla Reddy received 11 villages kamul cantaroy pags. 8,607 to maintain 300 peons. Under Aurungzebe, a peishcush was imposed of cantaroy pags. 2,336, and the service raised to 500 peons. The Nabobs of Cuddapah, in 1719, discontinued the peons, and augmented the peishcush to cantaroy pags. 9,100, at which rate it remained till 1781, when Hyder reduced the poligar, but settled the peshcush as before. He carried him into the Carnatic, where he died in 1798, when the district was resumed. The son was reinstated by the Nizam's officers in 1791, in all villages but one, for a peishcush of cantaroy pagodas 7,000, which [842] he never paid regularly. I resumed his russooms and enaums, and settled his peshcush last year, at cantaroy pags. 5,400. He paid none of his kists at the stipulated periods; and in July last, after confining two of the aumildar's peons, who had been sent to demand payment, he fled, with a balance against him of cantaroy pagodas 1,141, and his district has in consequence been resumed.

No. 27.—BODYEMENOOR.

The poligars of this village were a branch of the Hunmuntgoond family, No. 25. and after their separation from it, about the middle of the 17th century, they held the village rated at kamul rent, 697 cantaroy pagodas to maintain 50 peons. Under Aurungzebe, they obtained four additional villages, making with the former, one total kamul rent cantaroy pagodas 4,662 assessed, with a peishcush of cantaroy pagodas 1,837, and the service of 300 peons. The new villages were resumed in 1729 by the Nabob of Cuddapah, and the peishcush of the original one, was fixed cantaroy pagodas 175, which was raised in 1756 to cantaroy pagodas 350. In 1778, Hyder expelled the poligar Yerra Tenirah Reddy, who soon after died, leaving no heirs; his widow, Boochamah, was restored by the Nizam's officers in 1792, and paid a peishcush of 1,200 rupees; but she was deprived of the village in 1796, and received some small enaums in land for her maintenance, which she still enjoys. She has an adopted son, who has, however, no right to the inheritance.

No. 28.—TIPREDDYPILLI and ADDIREDDYPILLI.

The ancestors, Gopal Reddy, and Narsum Reddy, during the Bijnaggur government, rented Siddout from Chitweyl zemindarry. They rendered some service to the Mussulman invaders, for which the king of Hydrabad gave them three villages jagheer to maintain 300 peons: Aurungzebe reduced the service to 150 peons, and imposed a peishcush of cantaroy pagodas 1,040. The Nabobs of Cuddapah remitted the service, and raised the peishcush to cantaroy pagodas 2,301; but the poligar Nasumnair, not paying his kists, and also committing depredations on the neighbouring districts, they expelled him in 1775; he however continued to commit depredations, and was in the district,

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when it fell under Hyder, and died the following year. Honooramah, his widow, sent a party of peons, who surprised, and killed, Hyder's aumildar in 1792. The fear of sharing the like fate, induced Tippoo's aumildar to let her rent the villages privately; but she was taken and put to death by the Nizam's officers in 1795, for constant rebellion. Her adopted son died the following year, and was succeeded by Comar Nasumnair Rencatadu, her nephew, who got Tippareddypilli; and the other villages, Dassareddypilli and Muddooreddypilli, were given to two other relations of the family. The joint rent was fixed at Madras pagodas 1,877 in 1796, but was lowered in 1799 to Madras pagodas 750. They however paid very little of either; and as they not only refused last year to come in and settle their rents, but also sent parties to levy contributions in the neighbouring villages, they were expelled.

No. 29.—MOOTIALPOOR.

Runganair Kawelgar of Mootialpoor, served under the Bijnuggur rajahs with 700 peons, and seized the district, of which the kamul is cantaroy pagodas 4,854, on the fall of the empire, and was permitted to hold it by the kings of Hyderabad, for peishcush of 1,500 rupees, and the service of 200 peons; the district was resumed under Aurungzebe, but the poligar still enjoyed the kaweli russooms. The Nabob of Cuddapah restored it for a peishcush of 2,000 rupees, which was afterwards raised to 3,000 rupees. In 1778 he was expelled by Hyder, but by remaining in the neighbouring Melmul hills, he was enabled to collect the kaweli; and Tippoo's aumildars, as the only means of stopping his depredations, allowed him to hold Mootialpoor privately, under them, for 4,000 rupees; he held it openly under the Nizam's officers for peishcush 5,000 rupees: in Fusly 1202 he died, and was succeeded by his son Ragonaut Nair, who dying in 1210 without issue, was succeeded by his uncle Narsim Nair, a man of 60, without children. The rents of the district are now fixed by the aumildar; but the poligar receives cantaroy pagodas 800, from the amount.

No. 30.—WHOORAPAUR, KUGPUT REDDY.

Veswapal Reddy, under the Bijnuggur government, was potail of Racherlah. On the conquest of the country by the Mussulmen, he obtained Whorapaur and some other villages in rent, and was allowed a remission in the rent of cantaroy pagodas 2,600 for the pay of 200 peons, who served under the command of his brother. Under Aurungzebe, the pay was reduced to canteroy pags. 1,554. The Nabobs of Cuddapah remitted the service, and raised the peshcush to C. P. 3,920, but lowered in 1756 to C. Pags. 3,850. A few years before Hyder's invasion, Sonky Reddy, the poligar, had rebelled and been expelled, and returned several times. He was taken by Hyder, and carried off; but released, and returned, and lived privately in his own district, where he died in 1782. Having no children, his cousin, Kinah Reddy, seized the district in 1790, and died in 1792: his peshcush was C. Pags. 3,500, but that of his successor was raised to C. Pags. 4,550: I have resumed Racherla, leaving him only Whorapaur, from the rent of which, fixed by the aumildar, he receives a pension of C. Pags. 850.

No. 31.—OALAPOOR, NARSIM REDDY.

The ancestor obtained the village of Oalapoor kamul rent C. Pags. 1,217, from the king of Hydrabad, for the maintenance of 100 peons:

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It was afterwards resumed about 1,650, but was restored to the family by Aurungzebe, on condition, on paying 350 C. Pags. peishcush, and maintaining 100 peons. In 1712 the Nabob of Cuddapah remitted the service, and fixed the peshcush at C. Pags. 700. In 1748 the poligar was expelled, and his pollam resumed, [843] but he was restored again in 1776; he was expelled in 1779 by Hyder; he returned during the war in 1791, and obtained two other villages in addition to his old one. The kamul rent of the whole was C. Pags. 2,517, for which he paid peshcush C. Pags. 1,400: I directed the aumildar in February 1801, to resume the two new villages, but the poligar refused to give them up, and drove away his peons. He was, however, forced to relinquish them in June following, when the division under general Campbell arrived at Cuddapah. The poligar was permitted to retain his ancient village; but as he refused, in November last, to come in and settle his peshcush, he was seized by a detachment of cavalry, and sent prisoner to Gooty, where he receives an annual allowance of C. Pags. 250.

No. 32.—TALMURLAH KONAM RAJ.

The ancestor of the family was related to the Bijnuggur Rayels, and commanded a body of troops, for the payment of which he held several districts of Sawenoor in jageer; on the fall of Bijnuggur, he obtained three villages in jageer, from the king of Hydrabad, amounting to kamul rent C. Pags. 17,81. 1.; under Aurungzebe he held only one village, kamul rent C. Pags. 1,358, and was obliged to maintain 100 peons. The Nabobs of Cuddapah remitted the service, and imposed a peshcush of C. Pags. 700, which was raised by Morari Row to 1,050, who afterwards resumed the village. The poligar in consequence, joined Hyder in 1774, who restored him for the former peshcush C. Pags. 1,050. The Sultan raised the village to the full rent, but afterwards deprived the poligar of the management of it; he however, retained him in his service, with a party of peons, till 1791, when he returned to his village, which he rented the Nizam's officers at the full value. I have since resumed it, and gave him an allowance in land.

No. 33.—PYAPILLI, KONDAL NAIR.

The ancestor of the family was raised by the Bijnugger rajahs, to the command of 10,000 peons, for seizing the Chingleput poligar, who had rebelled. The district of Pyapilli, kamul rent C. Pags. 23,400, was assigned in lieu of the pay of two months; the rest was disbursed from the Treasury. The Hyderabad kings continued by jageer for the service of 1,500 peons and 100 horse; Aurungzebe fixed the service at 800 peons, and imposed a peshcush of 20,000 rupees. The Cuddapah Nabob resumed seven villages, leaving the poligar 37, amounting to kamul C. Pags. 18,453, and in reward for his enabling him to take Gunjicottah by treachery, from its poligar Temsan Nair, remitted his service, and lowered his peshcush to 12,000 Rs.

In 1767, the poligar Vencataput Nair, not complying with some demands made upon him by Morari Row, was removed and his brother Rimgapah Nair appointed; but he also being unable to pay the sums required, was dispossessed; and both brothers fled to Sorapoor. In

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1774 Hyder entertained Rimgapah Nair, with a party of peons, to garrison Pyapilli; but the poligar dying next year, the district was resumed. His son Vencatapah enjoyed some russooms, and was employed in Gootty with a party of 300 peons, upon a monthly allowance of 25 pagodas for himself. In 1785, he was carried to Seringapatam by Tippoo, his men disbanded, and himself murdered. In 1791, his son seized the district, but fled again at the peace next year. In 1799 he returned, and rented two villages at their full value, under the Nizam's officers; but he was allowed to collect russooms, and to enjoy some small enaums in land. I have taken the villages out of his hands, and left his enaum lands for the present.

No. 34.—MUDDIKERAH MULLE, KAYUM NAIR.

The founder of the family enjoyed three villages of the kamul rent of C. pagodas 2,277 in jagheer under the Bijnuggur government. The jageer was continued by the kings of Hyderabad, on condition of his maintaining 130 peons. Under Aurungzebe the poligar obtained the 7 villages of Muddikerah, in addition to the former, making a total kamul rent of C. pagodas 17,505, to pay the peshcush of 9,000 rupees, and maintain 300 peons. In 1712 his district was transferred to Adone, and resumed, but 7 of old villages, with the addition of two new ones, were restored in 1719 for a peshcush of 30,000 rupees. In 1766, Morari Row exacted a chout in addition, of 7,000 rupees. In 1774 Hyder resumed the district, and granted the poligar an annual allowance of 500 Cantary pagodas, and some russooms; but in 1785, Tippoo confined him in Gootty, and hanged him in 1789, because his brother had escaped. The brother seized Muddikera, during the war in 1790, but was expelled at the peace; he returned again in 1799, and was put in possession of Muddikera for a peshcush of Cantary pagodas 6,412. But I have thought it advisable to remove him, in order that he may be pensioned.

No. 35.—KUMMALPOOR, GOORAPAH NAIR.

The ancestor was a common tallari or kaweligar under the Bijnaggur government, on the overthrow of which he seized his village. He was allowed to retain it by the Hyderabad kings, on condition of serving with 50 peons. It was resumed by Aurungzebe, but restored by the Cuddapah nabobs for the kamul rent, but it was raised by the Marhattas to cantary pagodas 537, on which terms the kawelgar held it till 1775, when he was expelled by Hyder. He was restored in 1799 by the Nizam's officer, for a peshcush of 47 cantaroy pagodas. He offered me the same rent, but refused to come to the cutcherry; and has, of course, been expelled.

No. 36.—GHUTTIN, RAGONAUT NAIR.

In 1360 Narsin Nair, for services performed under the Annagoondy rajahs, obtained a jageer of 10 villages kamul, rental cantary 19,743, on condition of maintaining [844] at all times 500 peons, and 10,000 during war. The jageer is said to have been held without any material change till 1718, which the Nabob of Cuddapah imposed a peshcush of cantary pagodas 4,200; and he about the same time rented the village of Tippoosamooden to the

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poligar at 10,000 rupees, for three years, which he however continued to him till 1728, when he took it from him. In 1756, when Ghuttim was ceded to the Marhattahs, the Nabob of Cuddapah, previous to the cession, rented Tippoosamooden again to the poligar, for the sake of a nuzzer of rupees 1,066; the grandfather and father of Kumer ul deen, who held Gorumcundah in jagheer under the Mahrattahs, permitted the poligar to retain his villages on the old peshcush. No addition was made to it, when Meer Saib submitted to Hyder in 1766; but the Mahrattas recovering possession of Gorumcondah in 1771, they deprived the poligar of Tippoosamooden, and demanded 6,000 rupees for durbar fees, which, on his not paying, they expelled him, but restored him, on receiving 5,500 rupees in 1774. Hyder having again reduced Gorumcondah, appointed Kubber Beg soobah of the province, who made no alteration in the peshcush; but the country being given in jagheer the year following to Meer Saib, he expelled the poligar, who fled to Vencatgherry, where he died. The present man, his brother, made himself the Ghutt polliam in 1790, but withdrew in 1792, leaving however a party of peons behind, who killed Tippoo's aumildar, and continued to make partial collections till 1799, when he returned himself, and obtained from Cummer ul deen his ancient district Ghuttim, with the village of Tippoosamooder for a peshcush of cantary pagodas 7,0700, and nuzzer cantary pagodas 3,150. Total cantary pagodas 10,850.

I have resumed Tippoosamooder, as it was not a part of his hereditary possessions, but left him Ghittim on more favourable terms than have been allowed to the other poligars, because he furnished some supplies for the army during the campaigns of 1791 and 1792; and has sunnuds from Lord Cornwallis, and Sir Charles Oakely, promising conditionally, to confirm him in the enjoyment of his former rights. He now rents his district, and receives cantary pagodas 2,000 annually from the produce.

No. 37.—Butlapoor, or Pedapollam.

The ancestor of the family, a servant of the Annagoondy rajahs, obtained three villages for the purpose of maintaining 500 peons. The kings of Hyderabad remitted the service, and imposed a peishcush of cantary pagodas 210. No change took place till 1718, when he got the village of Demalcherroo for a rent of rupees 2,900, which he held till 1766, when the Cuddapah Nabob, at the time of giving over his pollam to the Mahrattas granted him four additional villages for a private nuzzer. The whole were estimated at kamul rent cantary pagodas 5,597, on which the Mahrattas fixed a peishcush of cantary pagodas 2,450, and made no abatement in 1770, when they resumed Pungahsamooder, the largest of the villages. In 1774, the poligar was expelled by Meer Saib; but he returned, like other poligars, in 1790, and fled again in 1792. In 1799 he seized the 8 villages he enjoyed under the Mahrattas, and also an additional one, of which he had taken possession in 1791, and the whole were confirmed to him by Cummer ul deen for a peishcush of cantary pagodas 4,550; and nuzzer 17,50: Total cantary pagodas 6,300. I have resumed the village he seized during the former Mysore war, and also the four which he obtained at the time of the cession of the country to the Mahrattas, in 1756, and left him

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only the four which he held under the Cuddapah Nabobs. He is of the same family with No. 36.

No. 38.—SAMPILLI, MULLAPAH NAIR.

The family, during the Bijnuggur government, obtained five villages in jagheer of the kamul rent of cantary pagodas 3,250, to maintain 400 peons. A peishcush cantary pagodas 910, was afterwards imposed by the Hydrabad kings. The villages were resumed by the Mahrattas in 1756; but relinquished next year for a peishcush of 1,575 cantary pagodas. The poligar was expelled under Hyder's government, by Meer Saib; but again possessed himself of his district, during the Marquis Cornwallis's compaigns; and also in 1799, when Cummer ul deen raised his peishcush to cantary pagodas 1,925. He now rents his villages, and receives an allowance of cantary pagodas 420 from the produce.

No. 39.—TOOMALGOONDI, CHINA CONDRIPUTTI.

The ancestor was a common ryot, who, at the request of the potail and curnum of Mundeyum, put to death the kawelgar of that village, for which service they gave him a small village in enaum, and another in rent; the kamul of both, was cantary pagodas 50. At this rate they were held by the family till about eighty years ago, when they obtained two additional villages in rent from the Nabob of Cuddapah; making, with those they held before, a total kamul rent of Cantary pagodas 748, for a peishcush of cantary pagodas 714. In 1756, the Mahrattas gave the poligar two more villages in rent, at the full assessment; but he was expelled in 1775, by Meer Saheb, and like the other poligars, returned again during the two last Mysore wars. Cummer ul deen Khan in 1799, confirmed him in the possession of his six villages for peishcush cantary pagodas 1,537, and nuzzer cantary pagodas 1,400: Total cantary pagodas 2,937. I have resumed the two villages given by the Mahrattas, and converted the peishcush of the others, into rent.

No. 40.—YELLOOTLAH, VEERAPAH NAIR.

During the Bijnugger government, the ancestor of this poligar obtained a small tract of jungle in rent for cantary pagodas 16; but as it was founds to have been much improved when the country was reduced by the Hydrabad kings, it was assessed at the full kamul cantary pagodas 459, and remained in the family at the same rate, till 1775, when the poligar was expelled by Meer Saheb. But he returned in 1791, and again in 1799, when his village was assessed by Cummer ul deen Khan, at cantary pagodas 375. I have continued it to him in rent. [845]

No. 41.—KULLIPUNDAH, CUDDRIPAH, NAIR.

An ancestor of this family, about 1650, under the Golcondah kings, obtained Kullipandah in rent at the full kamul assessment, cantary pagodas 1,409; together with the caweli russooms of 12 other villages. No change was made in the tenure till 1713, when the Nabob of Cuddapah lowered the peishcush to cantary pagodas 717; probably on account of the decay of cultivation: for even the rental of Tippoo is

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greatly below the kamul. The Mahrattas, in 1756, raised the peishcush to cantary pagodas 759. In 1775 the poligar was taken, and hanged by Meer Saheb; but his son escaping to Chiltoor, recovered possession of his pollam in 1791, and again in 1799; when he also seized three extra villages, of which the kamul, with that of his own, amounted to cantary pagodas 4,320; he engaged to pay Cummer ul deen Khan, a peishcush of contary pagodas 2,164. I have resumed the new villages, and rented the only one to him.

No. 42.—BOANMULLAH, VENCATADRI NAIR.

The ancestor, like several of the petty poligars of Gorumcondah, at the time of the kamul survey by the Golcondah kings, obtained a village in rent, at the full assessment cantary pagodas 76, which was raised by the Cuddapah Nabob to cantary pagodas 101. The village was resumed by Hyder; but the poligar remained privately in the country. He recovered his village by force in 1791; and after the peace, was permitted by Tippoo's asophs, to rent it, in another name. In 1799, his rent was fixed, at nearly the full produce of the village by Cummer ul deen. He still continues to be assessed at the full rent, after deducting a portion for his subsistence.

No. 43.—KOOTAPOLLEM, NARSIM NAIR.

The ancestor was a kawelgar, who, under the Golcondah kings, got a village in rent, at the full kamul assessment cantary pagodas 135, which was afterwards raised by the Cuddapah Nabobs, cantary pagodas 169; and by the Mahrattas, to cantary pagodas 182. The poligar's family were almost all taken and hanged, by Meer Saheb, but he escaped himself to the Carnatic; returned, and seized his villages in 1791—remained privately in the country, as a ryot, after the peace of 1792; but took possession of his pollam again in 1799, and was confirmed by Cummer ul deen for a peishcush of cantary pagodas 700; and who rents it under the company's aumildar.

No. 44.—YERRAGOONTAPOLLEM, GUDDRIPUTTI.

The ancestors of this family served under the Bijnuggur rayels with 50 peons, at the period of the kamul survey, the service was remitted, and they obtained a village in rent at the full assessment, cantary pagodas 148, with kaweli russooms. No change took place till the beginning of Hyder's government, when the rent, in consequence of the decrease of cultivation, was reduced to cantary pagodas 111. The poligar was, however expelled a few years afterwards by Meer Saheb, but he recovered his villages in 1791; and was allowed by the Asoph Enaum Beg, to hold it after the peace, at a rent of cantary pagodas 253; at which amount it was also confirmed to him by Cummer ul deen. He now rents it, under the aumildar.

No. 45.—MADANEYNPOLLEM, MADAH NAIR.

This is an insignificant poligar, whose family, during the Golcondah government, obtained a village of kamul rent, 5 cantary pagodas in rent, with some kaweli russooms, which they held without increase of rent, till Tippoo raised it to the full assessment. The village is now continued to the poligar, rated at its actual produce, after allowing him a remission of 12 Pags. annually for his support.

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No. 46.—MADDANPILLI, VENCAPATAH NAIR.

Nagapah Nair, the founder of this family, for assisting Kishen, rayel of Bijnugger to take Gurrumcondah, obtained a jageer of 16 villages, kamul rent C. Pags. 1,025, to maintain 1,000 peons. On making the kamul survey, the Golcondah government resumed 14 of the villages, assessed the remaining two at the full rent C. Pags. 421, and remitted the service. The Cuddapah nabobs gave the two villages in jageer to their dewan, Sankarjee Punt; but it is said that the poligar was allowed to rent them under the family of the jagheerdar, on favourable terms. When Hyder reduced the country, the jageer was resumed, and the poligar remained privately in the district, and took advantage of the hostilities in 1791, to make himself master of the whole 16 villages of his ancient pollam. He at that time, received cowle from government through Captain Read; but at the peace in 1702, the pollam was allowed by Tippoo's servants to remain in the country, and to rent for C. Pags. 253, the two villages which had formerly been given in jageer to Sunkarajee Punt. In 1799 he took up arms, and again occupied the 16 villages, which Cummer ul deen found it necessary to let him hold, on condition of his paying a peishcush of C. Pags. 12,250; of this sum, he discharged very little. He revolted, and applied his revenue to the maintenance of a large body of peons; but as he disbanded them, as soon as the country was transferred by the Nizam, and as the Company's cowle, which he received in the former war, gave him some claim to consideration, I have allowed him to rent one of the two villages which he rented between 1792 and 1799, and made a deduction of 450 C. Pags. from the rent, as an annual pension for him. This is, in fact, little more than half of what he then got by renting the two villages. because he paid only C. Pags. 253 for them; and, though they did not yield the standard assessment C. Pags. 1,218, their produce was probably, at least two-thirds of it. [846]

No. 47.—PAPYPILLI, PAUPAH NAIR.

The ancestors of this poligar served under the Bijnugger Rayels with 300 peons, for the pay of which they received annually C. Pags. 3,900. They also rented a village at the full valuation. After the kamul survey they obtained another village, and the rent of both, C. Pags. 1,938, was assigned to them to maintain 200 peons. Aurungzebe discontinued the service, resumed the new village, and imposed a rent on the old one, of C. Pags. 383, which was raised by the Cuddapah nabobs to C. Pags. 420. The poligar was expelled by Meer Saheb in 1774, but recovered the village in 1791, and after the peace, rented it under a fictitious name for Rs. 1,400, when it was confirmed to him by Meer Saheb. The poligar now receives 66 Pags. from the produce, and the village is rented by a potail.

No. 48.—TUTT, SOOBAH NAIR.

This family were, during the Bijnugger government, dilway of the Ghuttim poligar, of whom they held these villages, but under the Golconda kings, they held it immediately of government; its kamul rent C. Pags. 2,439, for which they paid peishcush C. Pags. 700, and maintained 90 peons. Aurungzebe remitted the service, resumed the

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moza or principal village, of kamul rent C. Pags. 201 in enaum. In 1712 the Cuddapah nabob gave the village in jageer to Golaim ul Deen, one of his own servants, and settled a pension of 600 Rs. on the poligar. The pension was stopt, and the village restored in 1729. It was resumed in 1748, and restored again on the conquest by the Marhattas. The poligar was expelled by Meer Saheb in 1774, returned in 1791, and seized the inferior village; and after the peace, was permitted to rent it for C. Pags. 25, which was raised in 1799 to C. Pags. 60 by Cummer ul Deen. The village is now rented by a potail, and a remission of 48 Pags. allowed for the poligar.

No. 49.—RAMPICHERLAH, VEERAPAH NAIR.

The ancestor under the Bijnugger government held a village of kamul rent C. Pags. 455, to serve with 100 peons. The service was discontinued by the Hyderabad kings, and the full rent imposed. The village was resumed by the Mahrattas in 1772, but restored again for a rent of C. Pags. 805, which, however, was not a third of Tippoo's assessment. The poligar was expelled by Meer Saheb in 1776, regained possession in 1791, and remained privately in the country after the peace in 1792, and received the profits of his village, which was held by the potail, at a low rent. In 1799 he established himself by force, like the other poligars, and held his village under Cummer ul Deen, at a peishcush of C. Pags. 1,680, which I have changed to rent.

No. 50.—MULLYAL, VENCATPUTTI NAIR.

The Bijnugger rajahs gave three villages kamul rent cantary pagodas 2,703 in enaum, to the poligar's ancestor, for his service. He had also kaweli russooms, for which he was to maintain 400 peons. His villages were resumed by the Hyderabad government, but he continued to rent them with an additional village, rated altogether at kamul rent cantary pagodas 2,883. for the full assessment, and the service was remitted. No further change happened under any of the successive governments, till Hyder, when the poligar was expelled by Meer Saheb. Though he had paid the full kamul rent, yet as his pollam, by Tippo's assessment, appears to have been worth twice as much, and as he had enjoyed a considerable income from kaweli, it was an object of consequence to him to re-establish himself, which he accordingly effected in 1790. But like the other poligars of government, he was expelled in 1792, and returned again in 1799, and seized his whole inheritance, with two additional villages, of which the total kamul rent was cantary pagodas 3,086, and Tippoo's assessment cantary pagodas 6,459, for which he engaged to pay Cummer ul Deen a peishcush of cantary pagodas 3,850. I have left him his old villages, and resumed the two new ones. The poligar is a minor; but from the abilities of his dilway, and the amount of his kaweli russooms, he was, after the poligars of Vemlah and Ghuttim, the most powerful in Gurrumcottah.

No. 51.—DOODIPILLI, BORI MULL NAIR.

One of the ancestors of this family having fallen in battle, his son obtained from the Bijnugger rajahs, an enaum of four villages of the kamul rent of 1,911 C. pags., to serve with 300 peons; under the

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Hyderabad government, the service was remitted, and the full rent imposed upon the villages. The Cuddapah nabobs gave the poligar three additional villages, making altogether a kamul rent of canteray Pags. 3,045, for a peshcush of 895 Pags., which was raised by the Mahrattas in 1756 to C. Pags 1,148, and continued without alteration till 1776, when Meer Saheb expelled the poligar, who again obtained a temporary possession in 1791, and established himself in 1799 in his inheritance; on which Cummer ul dien imposed a peshcush of C. pags. 2,800, for which I have substituted a variable rent.

No. 52.—MUDDANCHERROO, BUSWANT NAIR.

The ancestors of this family, which is a branch of that of Mallyal (No. 50) having, about the year 1720, attended the nabob of Cuddapah's cutcherry, and given some information which was found useful in settling the revenue of Gorumcondah, obtained three villages of the kamul rent of C. Pags. 739, for peshcush of C. Pags. 150. In 1756, he got two more villages from Gopaul Hurry, the Mahratta manager, making altogether kamul rent cantaroy pagodas 1697, for which he was assessed in a peishcush of cantaroy pagodas 210. No other change occurred till Gorumcondah was reduced by Hyder, when [847] Meer Saheb seized the poligar, threw him into prison, and fed him on equal quantities of flour and salt, till he died. His children remained privately in the country, and as they never excited any disturbances, Sieb Saheb, when he got part of Gorumcondah in jagheer, in 1792 restored the three to his hereditary villages at the former peishcush, but making him, at the same time, serve him personally with 50 peons. In 1799, he got four additional villages from Cummer ul Deen, which, with those he held before, were rated at kamul rent cantaroy pagodas 2,093, for which he stipulated to pay cantaroy pagodas 1,100. I have resumed both the four villages given to him by Cummer ul Deen, and the two he obtained from the Mahrattahs, and left him only the three which he held under the government of the Cuddapah Nabob.

No. 53.—KOKIMTI, MULLAPAH NAIR.

The ancestors of this poligar obtained for their services, during the Bijnugger government, an enaum of ten villages, rated at kamul cantaroy pagodas 18,370, with no other burden than that of maintaining 300 peons, the charge of which was however defrayed chiefly by the kaweli russooms they had in the neighbouring districts; the service was remitted about the middle of the 17th century by the Hyderabad government, and peishcush levied of cantaroy pagodas 2,800, which, about 1720, was raised by the Nabob of Cuddapah, to cantaroy pagodas 3,150. The Mahrattas, in 1756, lowered it to cantaroy pagodas 2,800, but raised it in 1765 to cantaroy pagodas 3,430, at which it continued till Meer Saheb having got Gorumcondah in jageer from Hyder, took the poligar prisoner, and threw him into confinement, where he died. His son, who had escaped, regained possession of his pollam in 1790, and though expelled in 1792, he contrived, by means of his peons, to levy annual contributions till 1799, when he recovered the pollam a second time, and likewise seized two additional villages, the whole of which were rated by Tippoo's standard assessment, at cantaroy pagodas 6,832, for which he stipulated to pay Cummer ul

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Deen a peishcush of cantaroy pagodas 4,900; but being continually engaged in hostilities against the jageerdar of Talpool, he was unable to fulfil his engagements. I have resumed the two new villages, and left him the ten which anciently belonged to his family. The Kokimti and Sompilli (No. 38.) families are of the same origin.

No. 54.—MARRELLAH, RAMAH NAIR.

The ancestor of this poligar rented, under the Golcondah kings, a village of kamul cantaroy pagodas 141, for cantaroy Pags. 56, and served with 50 peons. The rent was raised under Aurungzebe to cantaroy pagodas 86. 5. The Cuddapah Nabobs raised it to cantaroy pagodas 175, and discontinued the service. The poligar was expelled in 1774 by Meer Saheb, but returned, and recovered his village in 1791, and, after the peace, remained privately in the country. He took possession of his village again in 1799, and held it of Cummer ul Deen for cantaroy Pags. 445. It is now rented by the potail, and the poligar has a small allowance from the amount for his subsistence.

No. 55.—SHILLIWARPOLLEM, BUSWAPAH NAIR.

The ancestors were kawelgars of Kotkull, under the Bijnugger government; they afterwards obtained a village of kamul rent cantaroy pagodas 1,004, to pay 75 under the Golcondah princes. Aurungzebe gave them the cowle of their village, and imposed a rent of cantaroy Pags. 70. The Cuddapah nabobs raised it to cantaroy Pags. 245, and discontinued the service, and in 1729 resumed the village; but it was restored in 1756 by the Mahrattahs, for a peishcush of cantaroy Pags. 288. The poligar was expelled in 1774; returned in 1791, and, after the peace, remained privately in the country till 1799, when he again rented his village under Cummer ul Deen for cantaroy pagodas 60 from the produce.

No. 56.—YERRAWARPOLLAM, TIMMAPAH NAIR.

Under the rayels of Bijnuggur, the ancestors of this poligar were talliars of Yerrawarpollam; they rented it under the Golcondah kings, at the full kamul rent cantary Pags. 1,135, and they served with 75 peons, for whose maintenance they received an annual allowance of cantary Pags 1,040; Aurungzebe they served with 100 peons, whose annual pay amounted to cantary pagodas 1,300, in part of which the village was assigned. In 1712 the nabob of Cuddapah discontinued their service, and imposed a peishcush of cantary Pags. 473; but in 1740, being employed with 50 peons by the aumildar of Gorumcondah, their peishcush was reduced to cantary Pags. 87. They were expelled in 1774, by Meer Saheb; the poligar returned during the two last Mysore wars, and in 1799 held his village of Cummer ul Deen at a rent of cantary Pags. 552. The potail now rents the village, from the produce of which cantary pagodas 120 are deducted, for the subsistence of the poligar.

NO. 57.—MILACHERROO, CHINNAH NAIR.

One of the ancestors was delwery of the poligar of Midimalapa Condah, before Gorumcondah was built, and served with 500 men, and had for himself a jageer, of which Milacherroo was a part. But both the delwery and his master were taken by Kishen, Rayel of Bijnuggur,

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and put to death; under the Golcondah kings, a descendant of the delwery served with 100 peons, and Milacherroo, kamul rent pagodas 52, was assigned to him, in part of their pay. Under Aurungzebe, the poligar obtained the village for his personal maintenance, and his peons were paid by the cirkar. The nabob of Cuddapah imposed a peishcush of cantary Pags. 35, which was raised by the Mahrattas to cantary Pags. 52. The poligar was expelled in 1774; returned in 1791, and rented his village privately till 1799, when Cummer ul Deen fixed his rent at cantary pagodas 160. He now receives cantary Pags. 60 from the amount, and the potail rents the villages. [848]

No. 58.—RUNGENGARPOLLAM, PAPY NAIR.

The ancestors in the times of the Golcondah government rented a mujera, or inferior village, for 29 cantary pagodas; under Aurungzebe, they served with 75 peons, for whom they received an annual allowance of cantary pagodas 700, in part of which amount the moza, or superior village, yielding a rent of cantary pagodas 210, was assigned to them. The nabob of Cuddapah discontinued the service, and imposed a peishcush of cantary Pags. 141, which in 1756, was raised by the Mahrattahs to cantary Pags. 163. The poligar was expelled in 1774, returned in 1791, and, after the peace, was permitted to hold his village under a fictitious name. In 1799, Cummer ul Deen fixed his rent at cantary pagodas 230. He now receives cantary Pags. from the produce, and the potail rents the village.

No. 59.—YELLAMUNDAH, MULLAPAH NAIR.

The ancestors of the present poligar were made kawelgars of Yellamundah, during Aurungzebe's reign, and rented the village at the full kamul cantary pagodas 42. The rent was raised by the Cuddapah nabob to cantary Pags. 96, and in 1756, by the Mahrattas, to cantary pagodas 148. In 1774 the poligar was expelled by Meer Saheb, but returned in 1791, and, after the peace, continued to hold his village privately, by the connivance of Tippoo's servants. Cummer ul Deen, in 1799, fixed his rent at cantary pagodas 600. He now receives cantary Pags. 72 from the produce, and the potail manages the villages.

No. 60.—GANGUICHENTLAH, MOOSEL NAIR.

This family, during the Bijnuggur government, were kawelgars of the Naugpalla Ghaut under the Golcondah kings; they rented 50 pagodas of land, and served with 22 peons under Aurungzebe; they rented the village of Ganguichentlah kamul cantary pagodas 460, at the full assessment, but paid only cantary pagodas 174, the rest being remitted for the pay of the peons. The Cuddapah nabobs raised the peishcush to cantary pagodas 292, and in 1740 they resumed the village, and discontinued the service; but the village was restored by the Mahrattahs in 1756, at the old peishcush cantary pagodas 292. In the early part of Hyder's government, the rent was lowered, on account of the decline of cultivation, to cantary 192. The poligar was expelled in 1775, returned in 1791, and continued privately in the country till 1799, when Cummur ul Deen fixed his rent at cantary pagodas 350. He now receives cantary pagodas 50 from the produce and the potail manages the village.

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No. 61.—MADICHERROO, CHINNAPAH NAIR.

The ancestors of this family were anciently duffadars of peons, in the service of the Vimlah poligar, under the Golconda kings; they rented Madicherroo at the full kamul rent cantary pagodas 673, and were appointed kawelgars of the Ghaut, leading from that place to Trippettee. Aurungzebe remitted the rent for the service of 50 men employed in the Ghaut. The Cuddapah nabob imposed a peishcush of pagodas 87, which, till 1774, when the poligar was expelled by Meer Saheb. He returned, and seized his village in 1791, and was allowed, after the peace, to hold it privately by Tippoo's aumildar, but was driven out again in 1799, by Cummer ul Deen. The village is now under the potail, and the poligar receives an allowance of cantary pagodas 72 from the rent.

No. 62.—WOODIAMUNHI.

The ancestor of this poligar served under the Rayels of Bijnuggur with 150 peons, for whose pay he was allowed cantary pagodas 1,560 annually; and he held the village of Woodiamunhi Rayel, rent cantary pagodas 130 in jageer. The village was continued by the Hyderabad kings, for the service of 50 peons; it was resumed under Aurungzebe, and raised to the full rent, after allowing a deduction of 100 rupees to the poligar. It was afterwards made over by the nabob of Cuddapah to Chitweyl zemindar, who expelled the poligar; but again restored him for a rent of cantary pagodas 86: he remitted the rest, on account of his being employed in collecting his kaweli russooms. The rent was raised by the Mahrattahs, in 1757, to cantary pagodas 130; and in 1774, the poligar was expelled by Hyder, returned in 1791, and, after the peace, continued to rent the village privately till 1799, when Cummer ul Deen fixed his peishcush at cantary pagodas 695. He now receives an abatement from the full rent, of cantary Pags. 60 for his maintenance.

No. 63.—YAGAWAMARAPAHGOONTAH.

The ancestors of this poligar held their village, under the Bijnuggur and Hyderabad government, for the service of 100 peons. Aurungzebe resumed the village, and allowed the poligar cantary pagodas 650 for 50 peons. The nabob of Cuddapah remitted the service, and gave back the village for rent cantary pagodas 520. It was resumed, but again restored by the Mahrattahs in 1756. The poligar was expelled by Hyder—he returned in 1791, rented his village under a fictitious name, for nearly the full value, till 1799, when his peishcush was fixed by Cummer ul Deen at cantaroy pagodas 190. He is now allowed a pension of cantaroy pagodas 40 from the rent.

No. 64.—DIGAWAMARAPAHGOONTA.

One Kisnapah Nair, who served the Bijnuggur rayels with 50 peons, received the produce of this village, and cantaroy pagodas 390 for their maintenance. The village was resumed under Aurungzebe, but the peons continued. The Cuddapah Nabob remitted the service, and rented the village to the poligar for cantaroy Pags. 273. The rent was raised, [849] and then lowered, by the Mahrattahs; and the poligar was expelled by Hyder. He returned in 1791; and now receives an allowance of cantary pagodas 36 yearly from the rent.

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No. 65.—TALPOOL.

The ancestor of this poligar, who served under the Hydrabad princes with 100 peons, received Talpool in jagheer, and an allowance of cantaroy pags. 350 for their pay. Aurungzebe resumed the village, and gave the poligar a pension of cantaroy pagodas 41. 6. The Nabob of Cuddapah restored the village; but again resumed, and hanged the poligar for robbery in 1729. The village was given up by the Mahrattahs to one of his descendants, for a rent of cantaroy pagodas 65; but was resumed, and the poligar expelled by Hyder. He returned in 1791; and now enjoys an allowance of cantaroy pagodas 72 from the rent.

No. 66.—TALPOOL, MOHABUT KHAN.

Abdul Kuddaas, the predecessor of the present jageerdar, obtained Talpool, assessed at the kamul rent of cantaroy pagodas 40,559 in jageer in the year 1704, from Aurungzebe, for his service. The family held it free of peishcush till 1756, when falling under the dominion of the Marhattahs, it was resumed; but in 1765, Meer Saheb, the father of Cummer ul Deen Khan, having been appointed keladar of Gorumcondah, and the province having been assigned to him by the Mahrattas, for the maintenance of a body of troops, he restored the jageerdar for a peishcush of cantaroy pagodas 2,800. It was again resumed and restored by the Mahrattahs in 1770. In 1771 Hyder raised the peishcush to 3,150. In 1773 Meer Saheb expelled the jageerdar, who fled to his relation, the Nabob of Cuddapah. In 1799 Mahabut Khan, his son, by the wife of a puckally, took possession of Talpool, on the fall of Seringapatam; and as all the poligars of Gorumcondah, had at the same time seized their respective districts, Cummer ul Deen, on his arrival in that province, being unable to reduce them, confirmed them in their possessions, on their agreeing to pay him a peishcush; that of Talpool was fixed at cantaroy pagodas 8,050, very little of which was paid. When the country was transferred to the Company, the jageerdar was summoned to the cutcherry, but refused to attend. He sent me word that he would pay the old Mahrattah peishcush cantaroy pagodas 2,800, and no more. General Campbell, in consequence, marched against him, and surprised him in his fort. He is now a prisoner, and must be kept in confinement for life.

No. 67.—KUDDERI, ALLUM KHAN.

Puwerish Khan obtained the jageer of Kudderi, kamul rent cantaroy Pags. 39,228, on the same occasion that Talpool was granted to his relation. The jageer was free till 1756, when it was resumed by the Mahrattas. It was restored in 1764 by Meer Saib, for a peishcush of cantaroy pagodas 2,800; who however resumed it again in 1773. In 1799 Allum Khan, a natural son of the late jageerdar, took possession of Kudderi. Cummer ul Deen fixed his peishcush at 8,050 cantaroy pagodas. He paid nothing to the Company's aumildar the following year; and as he would not come to the cutcherry, to settle his rent, a detachment of peons was sent against him. They surprised the fortified pagoda, in which he had taken post; but he escaped in the confusion, and the jagheer was resumed. Hashun Khan, the brother of Allem Khan, and legitimate son of his father, obtained two villages

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from Cummer ul Deen, for a peishcush of cantaroy pagodas 760. I have resumed them, and given him yearly allowance of Cantaroy pagodas 59. 7. 6. which I hope government will confirm.

No. 68.—VIMLAH.

Buswapah Nair, the ancestor, served the Bijnuggur rayels with 600 peons, for the payment of which he obtained Vimlah, and 25 other villages of Poolevendra, assessed at kamul rent cantaroy pagodas 9,796. The Hyderabad princes imposed a peishcush of cantaroy pagodas 1,050, which was raised by Aurungzebe to 2,800 cantaroy pagodas, and the service reduced to 500 peons. The nabob of Cuddapah in 1712, remitted the service, and increased the peishcush to cantaroy pagodas 3,500. In 1752, the poligar having rebelled, Abdul Miejed, the nabob of Cuddapah, made him prisoner; blew him away from a gun; circumcised his son; and resumed his district. In 1756, Vimlah having fallen under the dominion of the Mahrattahs, the son was restored for a peishcush of cantaroy pagodas 3,850; but not paying regularly, he was expelled by Meer Saheb: in 1766 he died an exile, leaving no children. In 1791, when the district fell into the hands of the Nizam; Buswapah Nair, a relation in the 4th remove from the late poligar, was allowed to establish himself in it, but was driven out the following year. He returned in 1794, and took forcible possession of Vimlah, where he paid nominally a peishcush of cantaroy pagodas 4,550; and was succeeded by his son Comar Nair in 1796; who dying without issue, in 1799, his servants set up Vencatputty Nair, an old man and distant relation of the family. As he was regarded as a rebel by the Nizam's officers, and, as I was informed, that he was built* and idiotical, and merely a tool in the hands of the head peons, who gave him only a bare subsistence, I sent for him, with a view of giving him a pension, and resuming the district. His servants, dreading that his personal appearance would lay open their own conduct, prevented him from coming near me, under various pretexts of sickness, unlucky days, &c.; and as, after a delay of four months, there was no probability of their either bringing him to the cutcherry, or consenting to give up the district, Major General Campbell sent a detachment, which surprized the fort of Medipenlah, in which the poligar was, and made him prisoner. He died lately at Gootty, leaving no family. The poligars of Vimlah, favoured by the natural strength of their country, have always been the most remarkable for their turbulence and depredations of any in the Ceded Districts. [850]

* *Orig.*

No. 69.—LOPUTNUTLAH.

No. 70.—KOMUTNUTLAH,

Are two petty poligars of Gorumcondah, of whom I have obtained no particulars previous to the time of the Cuddapah nabobs, except that they were kawelgars under the Bijnugger government. They have never been engaged in disturbance. The poligar of Loputnutlah is allowed cantaroy pagodas 24, and the poligar of Komutnutlah cantaroy pagodas 12 annually, from the rent of their respective villages.

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No. 71.—NANGANGOONTAH: NAGGY NAIR.

This family had no pollam till 1718, when they obtained from the nabob of Cuddapah, kaweli russooms, and four villages of the kamul rent of cantaroy pagodas 2,092, for the reduced rent of contaroy pagodas 907, on account of their desolate state. The assessment ten years afterwards to cantaroy pagodas 1,307, and in 1756 by the Mahrattahs, to cantaroy Pags. 1,476. In 1775 the villages were resumed, and the poligars expelled by Meer Saheb; he received possession in 1791, and continued privately in the district after the peace, receiving part of the profits of the villages, which were rented in the name of potails. In 1799, Cummer ul Deen settled his peishcush at cantaroy pagodas 1,012, which is now converted into rent according to the actual produce.

No. 72.—KALOOPILLI, KUDDUPUTTI NAIR.

Soon after the kamul survey, an ancestor of this family obtained one village in rent, and the kawelli of 34 villages; they paid the full kamul cantaroy pagodas 1,485 for the village, and cantaroy pagodas 535 for the kawelli, making their total rent cantaroy pagodas 2,020. In 1729 they obtained an abatement to cantaroy pagodas 843, for their services against the refractory poligar of Reemlah. In 1756 the Mahrattahs raised the peishcush to C. pags. 928. In 1774 the poligar, with great part of his family, were taken and hanged by Meer Saheb; a son, who escaped, recovered his village during the war in 1791, and after the peace, continued privately in the country. He seized his ancient village again with three others, in 1799, and stipulated to pay Cummer ul Deen for them, a peishcush of C. pags. 2,254. The new villages have since been resumed, and he now has an allowance from the rent of the old one of canteray pags 300.

No. 73.—CHINTELGOONTAHBUNDAH, NARSIM NAIR.

The poligar, and the three following on the list, are of the same origin. They obtained their villages in rent, soon after the kamul survey, under the Golcondah kings. The kamul of Chentagoontah-bundah is C. Pags. 217, and the rent was fixed at C. Pags. 168, which was raised under the Cuddapah government to C. Pags. 224, and in 1756, by the Mahrattas to C. pags. 253. The poligar was expelled by Meer Saheb in 1775, but recovered his village during the war in 1791; was driven out in 1792; returned in 1799, and was assessed by Cummer ul deen at Tippoo's standard rent C. Pags. 1,776. He now rents the village, from the revenue of which, a deduction is allowed of C. Pags. 300 for his maintenance. Though Chenlegoondah bundah has usually been reckoned only one poligarship, yet as it has long been divided into two villages, Chinlagoontah-bundah and Sanipay, held by two different branches of the family, I have let them hold their separate shares, as formerly.

No. 74.—YEDAMUNEYNPOLLIM, MOOSEL NAIR.

This family is a branch of No. 73, and obtained its village at the same time for the full kamul rent of canteroy pagodas 168, which was raised by the Nabob of Cuddapah to canteroy pagodas 223; and in

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1756 by the Mahrattas, to Canty. pags. 261. The poligar was expelled by Meer Saheb in 1775, returned in 1791, and seized his own village and another; he continued privately in the country after the peace, and rented his village under a fictitious name; in 1799 he seized both villages, which were continued to him by Cummer ul deen, for Canty. pags. 450. He now rents his original village only, in which a small abatement is allowed for his subsistence.

No. 75.—NELLAMUNEPOLLEM, VENCATPUTTI.

This family is a branch of No. 3, and got its village at the same period, for cantaroy Pags. 99; the kamul is 94. The rent was raised by the nabob of Cuddapah to cantary Pags 128. The poligar was killed by Meer Saheb in 1775, but his son escaped, returned, and seized his village in 1791, rented under a fictitious name after the peace of 1792; and in 1799 his peishcush was fixed at cantary Pags 389 by Cummer ul Deen. He refused to come in last year when I sent for him, because I deprived him, like all the other poligars, of kaweli, and some circar lands, which he had seized and converted into enaums for himself, during the troubles in 1799. He however still attempted to collect the produce, and, as the potails objected to giving it up without authority, he sent a party of peons, who murdered the two potails, and one of the curnums of the villages in which it lay. He fled immediately for refuge to the poligar of Culloor depending on Chittoor, but was surprised and taken by a detachment of peons from Gorumcondah, and is now a prisoner in Gotty. His village has of course been resumed.

No. 76.—MOTGOOTLAH, SOOBAH NAIR.

This family is also a branch of No. 73, and obtained his village at the same period, for cantary Pags. 455; the kamul is Canty. Pags. 494. The nabob of Cuddapah, in consequence [851] of the decrease of cultivation, reduced the rent to cantary Pags. 289, at which rate it continued till Hyder's time, when it was raised to the full standard assessment by Meer Saheb, and was held by the poligar till 1791, when he rebelled; but being forced to conceal himself after the peace next year, he remained privately in the country, and in 1799, recovered his village, and agreed to pay Cummer ul Deen a peishcush of Canty. Pags. 639. He now rents it, with a small deduction for his maintenance.

No. 77.—KAPUGOONAPPILLI, DASSI NAIR.

In 1718 the ancestor of this poligar obtained a village in rent at the full kamul assessment, from the nabob of Cuddapah, with kaweli russooms. The family were never engaged in any disturbances, and have never been dispossessed; but their rent was raised by Hyder to the full standard. I have continued the village to the poligar, with a small deduction in lieu of the kaweli, and of the abatement which he enjoyed under the Sultaun's government, by the connivance of the revenue servants.

No. 78.—JELLELMUNDAH, LINGUM NAIR.

The ancestors under the Golcondah government obtained in rent a village, rated by the kamul survey at cantary pagodas 240, for a peishcush of cantary pagodas 165, which was afterwards raised by the

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nabobs of Cuddapah and the Mahrattas, in 1756, to cantary pagodas 233. The poligar was expelled by Hyder in 1775; returned, and took forcible possession of his village, in 1791; was deprived of it after the peace in 1792, but remained privately in the country till 1799, when he again seized it, and also another, and was allowed to hold both by Cummer ul Deen, for a peishcush of cantary pagodas 1,432. I have resumed the new village, and left him the old one, with a reduction from the rent for his subsistence.

No. 79.—MOODIAMPAUR, BOMI NAIR.

The ancestors obtained his village soon after the kamul survey, at the full assessment cantaroy pagodas 168, which was raised by the Nabob of Cuddapah, on granting kaweli to the poligar, to cantaroy pagodas 210, and afterwards by the Mahrattas to 227. He was expelled by Hyder in 1775; seized his village again in 1791; and was obliged to relinquish it the following year. He took possession a second time in 1799, and at the same time, annexed to it a cirkar village, both of which he held under Cummer ul deen, at a peishcush of cantaroy pagodas 2,299. The cirkar village is now resumed, and he holds the other with a small abatement of rent for his maintenance.

No. 80.—RUTTENGHEERY, RAYAPAH NAIR.

Heery Huddeyer, the ancestor of this family, was dessay of Tarwar Bejapoor, and served the Bijnuggur rayels with 1,000 peons, for the maintenance of whom, he obtained twelve villages of Chittledroog in jageer, valued at Soobaroy pagodas 12,500 annual rent. By such records as the family have, and on which I have been obliged to depend for all information respecting their history, till within the last fifty years, it appears that their jagheer was afterwards augmented by several adjacent districts, estimated at a rent of one lac of pagodas, for which they paid 50,000 pagodas peishcush; and then they built the old fort of Sera in the year of Shalwahan 1442. That on the conquest of the country by the Bejapoor kings, they were deprived of their ancient possessions, and received in exchange.

		kamul rent.	
Muddugsera ...	32 Mosas ...	Cy. Ps.	6,357 — 6
Ruttengherry ...	119 do. ...	...	14,291 — 4
Total ...		Canty Pags	20,628 1 4

for the service of 300 men, and peishcush of cantaroy pagodas 4,000. That in Fusly 1020, Muddusera was resumed; the service remitted, and the peishcush fixed at rupees 7,500. That in Fusly 1108, Muddesera was restored, the service fixed at 300 men, and peishcush at rupees 15,000; and that Asoph Jah again resumed Muddugsera, remitted the service, and lowered the peishcush to Rs. 10,000.

In 1741, Marari Row, having reduced Muddugsera, imposed a chout on the poligar of 8,000 rupees. In 1763, Hyder, having taken possession of the Ruttengherry district, raised the peishcush to 15000 rupees, exclusive of the 8,000 to Morari Row. But the poligar, Rungapah Nair, failing in his payments, was seized with his five sons in 1776, and sent to Seringapatam; a village of cantary pagodas 300

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annual rent, was assigned to him for the support of his women. It was continued after his death, and his eldest son Raypah Nair was appointed a tehsildar of Cundachar, with a monthly allowance of 15 cantaroy pagodas by Tippoo Sultaun. This son being wounded and taken at the attack of the Sultaun's lines in February 1792, and released, fled to his ancient district of Ruttingherry, of which he obtained a temporary possession; but being driven out at the peace, he retired to Salapoor, where he died without issue. His brothers were all hanged by the Sultaun, as soon as he heard of his escape. The eldest of them left two sons, who escaped on the fall of Seringapatam and have since been supported by their relations. The eldest is only about 16 years of age. He did not venture into the country during the Nizam's government; but he has now returned, in hopes of obtaining a pension.

(Sined) THOMAS MUNRO,
Pl. Collector.
[852]

An Abstract Statement of the Poligars in the Ceded Districts.

Shewing,—The number of the Villages composing their respective POLLAMS, with their full Valuation or Rent, according to the Assessments of the *Kamul* Survey, and of *Tippoo Sultan*;—The amount of Tribute they were to pay, and the number of Horse and Foot they were to furnish by the conditions of their Tenures;—The various changes which have taken place in the extent of their Pollams and nature of their Tenures:—From the period of the *Bijnugger* Government till the year 1800:—And also, The Amount of the Allowances in Land and Money, which they now enjoy; together with its future probable Increase:—*Viz.*

		PAGES.
1.—Under the *Bijnugger* Rajahs, till about	A. D. 1600 ...	383.
2.—Under the *Bejapore* and *Hyderabad* Kings; from ...	1600 to 1690 ...	384.
3.—Under *Aurungzebe* and his Successors; from ...	1690 to 1712 ...	385.
4.—Under the Soobahs of *Deccan* and Nabobs of *Cuddapah*; from	1712 to 1750 ...	386.
5.—Under the *Mahrattas*, Soobahs of the *Deccan*, and Nabobs of *Cuddapah*; from	1750 till 1765 ...	387.
6.—Under *Hyder*, The *Mahrattas*, The *Nizam*, and Nabobs of *Cuddapah*; from	1765 to 1782 ...	388.
7.—Under *Tippoo Sultan* and the *Nizam*; from ...	1782 to 1792 ...	389.
8.—Under ... Do. ... from ...	1792 to 1799 ...	390.
9.—Under The *Nizam* ... in ...	1799 & 1860 ...	391.
10.—Under The *Company's* Government; from ...	1800 till 1802 ...	392.
11.—With a concluding Column of "REMARKS" on each respective Poligar, ...		392.

NOTE 1.—In Column No. 6. (page 855) the Kamul Assessment is in general inserted; but as the Bijnugger Rayels, in giving a district in Jageer, usually noticed it at its supposed Rent, this Valuation, where it could be discovered, has been exhibited instead of the Kamul.

NOTE 2.—Wherever the Columns opposite to a Poligar's name are *blank* from the beginning down to a particular date,—that, for instance, of the Soobahs of the *Deccan*, (pp. 860-1)—it shows that the Poligar had not previous to that era, obtained any Territory:—But, where the columns of Villages and Revenue, after being filled up under one race of Princes, are left *blank* under a subsequent one, it denotes that the Pollam had been resumed.

[*The Copy of this Table having been drawn out upon several large sheets of paper joined together in one view, and reading horizontally from 4 main columns on the left, to the above mentioned column of "Remarks" on the extreme of the right hand, no other practicable way occurred, than by dividing it into pages, of the above specified Classes; which has been done, by repeating on each left hand page, the aforesaid 4 main or leading columns.*] [853]

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AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

1.—Under the BIJNUGGER RAJAHS, till about Anno Domini 1660.

DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.		No. of VILLAGES:			ASSESSMENTS.		Poligars' Annual Pay from Government.	TRIBUTE.			SERVICE.	
				In Enam.	In Rent.	TOTAL	Rayel Kamel.	Tippoo Sultan's.		Peshcush.	Nuzzer.	Total.	Foot.	Horse.
							Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	No.	No.
		1	2.	3.	4.	5.	6.	7.	8.	9	10	11.	12.	13.
		No.					See the Note 1, p. 382.							
ANOOL HARPONHELLY		1.	Anangoondy ... Timmapah Rauze	...	...	...	...	...	...	...	...	...	...	...
	KUMPLI ...	2.	Harponhelly ... Busvapah, Nair	...	...	...	...	...	...	...	...	...	...	...
	HARPONHELLY ...	3	Yerrenulla ... Mullikoin, Nair	...	309	309	63,861 5 0	1,06,494 0 14½	...	...	...	...	3,000	500
	KOODLEGAH ...	4.	Bellari ... Veerama ...	75	35	110	34,604 3 0	54,107 3 11	...	...	...	...	2,000	...
	BELLARI ...		TOTAL ...	584	35	419	97,569 8 0	1,60,401 4 8½	...	...	...	...	5,000	500
		5.	Kotcondah ... Chinnamah & Temamah ...	...	...	...	...	...	...	...	...	...	...	...
		6.	Kapitral ... Seemah & Chinnamah ...	...	...	...	...	...	...	...	...	...	...	...
		7.	Doodecondah Permal, Nair ...	...	5	5	1,127 3 7	1,127 3 7	...	325 0 0	...	325 0 0	200	...
		8.	Pundicondah Lall Munse ...	...	3	3	1,935 9 6	1,935 9 6	...	162 5 0	...	162 5 0	100	...
		9.	Dewascondah Rahman, Nair ...	...	...	...	...	...	...	...	...	...	...	...
			TOTAL ...	...	8	8	2,163 2 13	2,163 2 13	...	487 5 0	...	487 5 0	300	...
		10.	Buswapoor ... Nundikishoo, Nair ...	...	6	6	5,109 1 8	4,999 9 12	...	...	...	...	273	...
		11.	Poolal Chenoo ... Jelli Dewaker, Nair ...	...	6	6	1,493 9 12	2,386 2 12	...	...	...	...	45	...
		12.	Bolapilly ... Jelli Busvapah, Nair ...	...	13	13	4,797 5 12	2,245 6 0	...	...	...	...	132	...
		13.	Dornal ... Shashachallapute, Nair ...	...	18	18	5,099 8 8	1,556 0 0	...	...	...	...	300	...
CUMUL	DOOPAUD ...	14.	Ravoor ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		15.	Kusaveram ... Bodi Mullaiah ...	...	...	...	...	...	...	...	...	...	...	...
		16.	Venesdrepoolam ... Bodi Veerasah ...	...	...	...	...	...	...	...	...	...	...	...
		17.	Wholagoontah ... Antapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		18.	Nillagootlah ... Venkatasesoo ...	...	9	9	2,767 6 11	628 1 10	...	...	...	...	200	...
			TOTAL ...	...	52	52	19,804 2 3	12,316 0 2	...	...	...	...	1,150	...
	HUNDY ANANTAPOOR	19.	Hondy Anantpoor ... Siddapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	RY-DROOG ...	20.	Naddamaddy ... Vencamah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	NOSUM ...	21.	Rydroog ... Venkatreddy, Nair ...	255	...	255	1,75,174 8 8	1,32,102 8 15⅛	26,000 0 0	...	...	...	...	...
	CHITWEYL ...	22.	Nosum ... Narsim Reddy ...	...	343	343	...	...	...	...	...	...	2,000	...
		23.	Chitweyl ... Comar Vencat. Ragava Rauze ...	...	343	343	2,55,474 6 2	3,53,436 3 0	...	...	...	...	5,000	700
		24.	Owky ... Ramakishen Rauze ...	12	...	12	10,514 4 0	6,714 1 5⅛	...	...	...	...	...	...
	KOIL KONTLAH ...	25.	Hunmuntgoood & Narsapoor ackamah ...	...	...	...	...	...	...	...	...	...	...	...
		26.	Singaputter & Kalwadah Mujol Mulla Reddy ...	...	...	...	...	...	...	...	...	...	...	...
		27.	Bodyemanoor ... Bodi Veerasah ...	...	...	...	...	...	...	...	...	...	...	...
		28.	Tippah Reddy pulli & Audereddy pulli ...	...	...	...	...	...	...	...	...	...	...	...
	DOOWOOR ...	29.	Mootaal paur	...	...	...	...	...	9,200 0 0	...	...	...	700	...
		30.	Worapaur ... Kuppur Reddy ...	...	...	...	...	...	...	...	...	...	...	...
	CAMALAPORE	31.	Oopaloor ... Narsim Reddy ...	...	...	...	...	...	...	...	...	...	...	...
	YADKI ...	32.	Talmurlah ... Konam Rauz ...	...	44	44	...	...	...	...	...	...	...	...
	CHINNUMPITTY	33.	Pyapilli ... Condul, Nair ...	...	44	44	23,400 0 0	39,163 1 8	70,000 0 0	...	...	...	10,000	...
	HUDJER KURROOR	34.	Muddehera ... Mullekaurjen, Nair ...	3	...	3	2,277 6 4	1,357 1 0	...	...	...	...	...	...
		35.	Kummulpaur ... Goorapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		36.	Ghuttem ... Ragoonat, Nair ...	10	3	10	19,743 7 8	12,032 4 12	...	...	...	...	500	...
		37.	Butlapoor ... Caddalpuiti, Nair ...	...	5	5	860 6 4	1,895 2 1⅛	...	...	...	...	500	...
		38.	Sampilli ... Mullapah, Nair ...	...	1	5	3,250 0 0	2,846 3 8	...	...	...	...	400	...
		39.	Toomulgoondi ... Chinna Cadroputti, Nair ...	...	1	1	99 3 0	159 3 4⅛	...	59 6 4	...	59 6 4	...	...
		40.	Yellootlah ... Veerapah, Nair ...	...	1	1	16 8 12	320 0 0	...	16 8 12	...	16 8 12	...	...
		41.	Kullipundah ... Caddrepah, Nair...	...	...	...	...	...	...	...	...	...	...	...
		42.	Boanmullah ... Vencatadry, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		43.	Koatapollem ... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		44.	Yerragoontapollem ... Cuddriputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		45.	Madanoypollem ... Modah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		46.	Maddanpilli ... Vencatapah, Nair ...	...	16	16	10,125 0 0	17,911 6 13	...	...	...	...	1,000	...
		47.	Papy pulli ... Paupah, Nair ...	...	1	1	342 2 4	770 3 0	3,900 0 0	...	...	...	300	...
		48.	Teti ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		49.	Rampicherla ... Veerapah, Nair ...	1	1	1	455 6 4	2,519 5 10	...	...	...	...	100	...
		50	Mullyal ... Vencataputti, Nair ...	3	...	3	2,703 0 1	5,028 3 15	...	...	...	...	400	...
		51.	Doodipilli ... Buri Mull, Nair ...	4	...	4	1,911 0 15	3,254 5 12	...	...	...	...	300	...
		52.	Munddancheroo ... Busvapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		53.	Kohinti ... ... Mullapah, Nair ...	10	...	10	18,372 3 2	6,277 8 3⅛	...	...	...	...	300	...
		54.	Mavella ... Ramah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		55	Shibsurpollem ... Buswapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		56.	Yerravarpollem ... Timmapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		57.	Milucherroo ... Chinna, Nair ...	1	...	1	52 6 8	378 9 0	...	...	...	...	...	...
		58.	Rungusurpollem ... Papy, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		59.	Yellamundah ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		60.	Gangulcherlah ... Mosel, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		61.	Mudicherroo ... Chinnapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		62.	Woodyamirki	1	...	1	130 0 0	813 3 2	1,560 0 0	...	...	...	150	...
		63.	Yegavamarapahgoontah	1	...	1	1,853 3 4	290 1 14	...	...	...	...	100	...
		64.	Degvamarapahgoontah	...	...	...	...	...	...	...	...	...	...	...
		65.	Talpool	...	...	...	...	...	...	...	...	...	...	...
		66.	Talpool ... Mohabut Khan ...	...	...	...	...	...	...	...	...	...	...	...
		67.	Kuddul ... Allum Khan ...	...	...	...	...	...	...	...	...	...	...	...
	POOLEVENDRA	68.	Yemla ... Vencataputty, Nair ...	...	26	26	9,796 9 10	12,993 9 4	...	...	...	...	600	...
		69	Lingutvutlah	...	...	...	...	...	...	...	...	...	...	...
		70.	Komut Nutlah	...	...	...	...	...	...	...	...	...	...	...
		71.	Naugungoontah ... Nagi, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		72.	Kalloopilli ... Kuddroputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		73.	Chintalgontahbundah... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		74.	Yadamaneyn Pollem ... Venkatputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		75.	Nollamaneyn Pollem... Venkataputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	RAYCHOTTY ...	76.	Motgootlah ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		77.	Kopoogoondapulli ... Dassi, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		78.	Sillemundah ... Singuru, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		79.	Moodeempaur ... Bomi, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	MUDDUGSERAH ...	80.	Ruttengerry ... Rayapah, Nair ...	...	...	...	1,12,500 0 0	...	...	50,000 0 0	...	50,000 0 0	1,000	...
			TOTAL ...	302	440	742	6,48,262 4 9	6,00,505 6 13	1,10,660 0 0	50,067 5 0	...	50,067 5	23,350	700
			GRAND TOTAL	682	515	1,221	7,67,826 7 0	7,71,426 3 0½	1,10,660 0 0	50,555 0 0	...	50,555 0 0	29,800	1,200

Continued on the next page.

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AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

2.—Under the BEJAPORE and HYDERABAD KINGS, from 1600 to 1690.

[Repeated from page 382.]

DISTRICTS.	DIVISIONS.		NAMES of POLIGAR DISTRICTS.		No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS. Komul. Canty. Pags.	Tippoo Sultan's. Canty. Pags.	Poligars' Annual Pay from Government. Canty. Pags.	TRIBUTE. Peshcush. Canty. Pags.	Nuzzer. Canty. Pags.	Total. Canty. Pags.	SERVICE. Foot. No.	Horse. No.
		1.	2.		14.	15.	16.	17.		18.	19.	20.	21.	22.	23.	24.
ADONI.	HARPONHELLY.	1.	Annagoondy	... Timmapah Rauze	...	121	121	1,78,725 9 5½	1,19,339 3 10½	...	...	...	...	100	...
		2.	HARPONHELLY	... Boovapah, Nair	...	37	37	15,580 0 0	14,107 1 10½	...	350 0 0	...	350 0 0	100	...
		3.	Jeremulla	... Mullikon, Nair	253	...	253	41,035 8 7	80,738 5 13½	...	700 0 0	...	700 0 0	2,000	300
		4.	Bellari	... Veeramah	110	...	110	54,504 3 0	54,107 3 11	...	1,750 0 0	...	1,750 0 0	3,000	...
				TOTAL	363	158	521	2,70,846 0 12½	2,68,372 4 13½	...	2,100 0 0	...	2,100 0 0	5,100	300
	GOOLLYAH ...	5.	Kottondah	... Chinnamah & Temamah	...	...	...	...	...	...	...	...	...	...	...
		6.	Kaptal	... Seetamah & Chinnamah	...	...	...	...	...	...	...	...	...	...	...
		7.	Doodecondah	... Permal, Nair	5	...	5	1,127 3 7	1,127 3 7	...	325 0 0	...	325 0 0	200	...
		8.	Pundicondah	... Lall Munse	3	...	3	1,035 9 6	1,035 9 6	...	162 5 0	...	162 5 0	100	...
		9.	Dewancondah	... Rahmas, Nair	...	6	6	2,041 4 1	2,041 4 1	...	812 5 0	...	812 5 0	100	...
				TOTAL	8	6	14	4,304 6 14	4,304 6 14	...	1,300 0 0	...	1,300 0 0	400	...
CUMBUM.	DOOPAUD ...	10.	Buswapoor	... Nundikishoo, Nair	6	...	6	3,801 1 12	4,999 9 12	...	...	...	...	350	...
		11.	Poolal Chenoo	... Jelli Dewaker, Nair	6	...	6	1,111 5 0	2,386 2 12	...	...	...	...	150	...
		12.	Bobapilly	... Jelli Buswapah, Nair	13	...	13	3,640 6 0	6,745 6 [illegible]	...	...	...	...	150	...
		13.	Dorual	... Shashachallapute, Nair	18	...	18	5,699 8 8	1,596 0 0	...	1,522 5 0	...	1,522 5 0	300	...
		14.	Rawoor	... Soobah, Nair	...	...	...	...	...	...	...	...	...	...	...
		15.	Kesaveram	... Bodi Mullanah	7	7	14	357 1 7	373 8 12	...	357 1 7	...	357 1 7	...	...
		16.	Vencadrepoolam	... Bodi Veeranah	18	...	18	4,468 1 0	4,137 5 0	...	4,468 1 0	...	4,468 1 0	...	...
		17.	Whorlagoontah	... Antapah, Nair	...	7	7	452 2 0	281 8 6	...	...	...	...	50	...
		18.	Nillagootlah	... Venatasarsoo	...	...	...	...	...	...	...	...	...	...	...
				TOTAL	43	32	75	19,529 3 13	13,521 0 0	...	6,347 7 7	...	6,347 7 7	1,040	...
	HUNDY ANANTAPOOR	19.	Hundy Anantpoor	... Siddapah, Nair	...	66	66	45,772 7 0	40,704 5 [illegible]	...	...	...	...	...	...
		20.	Naddamadoddy	... Vencamah, Nair	...	5	5	2,415 0 0	2,000 0 0	...	3,675 0 0	...	3,675 0 0	50	...
	RY-DROOG ...	21.	Rydroog	... Venetasapaty, Nair	75	152	227	1,27,585 0 12	1,51,798 1 5½	...	19,500 0 0	...	19,500 0 0	3,000	800
	NOSUM ...	22.	Nosum	... Narsim Reddy	...	54	54	10,530 7 4	44,598 0 14½	...	7,800 0 0	...	7,800 0 0	1,200	...
	CHITWEYL ...	23.	Chitweyl	... Comar Venest. Ragava Rauze	...	118	118	51,754 5 7	1,31,861 3 8	...	...	...	...	...	...
		24.	Owky	... Soobah Rahm Rauze	12	23	35	10,097 2 0	12,398 2 5½	...	...	...	...	1,800	...
	KOIL KONTLAH ...	25.	Hunmuntgoond & Narsapoor	ackamah	...	41	41	13,734 4 13½	16,269 4 05	...	2,100 0 0	...	2,100 0 0	500	...
		26.	Singapatten & Kalwadah	Mujel Mulla Reddy	...	11	11	8,897 5 14	13,822 6 11½	...	...	...	...	300	...
		27.	Bodymanoor	... Bodi Veeranah	...	1	1	1,097 0 0	1,105 0 0	...	...	...	...	50	...
		28.	Tippah Reddypulli & Auderedd	pulli ...	...	3	3	4,600 0 0	6,173 1 4	...	...	...	...	300	...
	DOOWOOR ...	29.	Mootelapoor	... ...	...	7	7	4,854 2 0	6,000 0 0	...	...	525 0 0	525 0 0	200	...
		30.	Werapoor	... Kugyna Reddy	...	...	...	...	...	2,600 0 0	...	...	...	200	...
	CAMALAPORE	31.	Oupaloor	... Narsim Reddy	...	1	1	1,217 6 1	1,301 3 0	...	...	...	...	...	...
	YADKI ...	32.	Talmurlah	... Konam Rauz	...	3	3	1,787 1 10	2,583 9 1	...	...	...	...	...	...
	CHINNUMPITTY	33.	Pyapilli	... Condal Rauze	44	...	44	23,400 0 0	30,097 3 8	...	...	...	...	1,500	100
		34.	Muddebera	... Mullecksurjoo, Nair	3	...	3	2,277 6 4	1,357 1 0	...	...	...	...	130	...
	HUDJER KURROOR ...	35.	Kummulpaur	... Goorapah, Nair	...	1	1	390 0 0	642 4 8½	...	...	...	...	50	...
		36.	Ghuttem	... Ragoonah, Nair	10	...	10	19,743 7 0	13,095 4 12	...	...	...	...	500	...
		37.	Butlapoor	... Cuddapatti, Nair	3	...	3	860 6 4	1,895 2 11	...	210 0 0	...	210 0 0	...	...
		38.	Sampilli	... Mullapah, Nair	5	...	5	3,250 0 0	2,846 3 8	...	910 0 0	...	910 0 0	...	...
		39.	Toomulgondi	... Chinna Cadroppah, Nair	2	...	2	99 5 10	199 3 4½	...	50 6 4	...	50 6 4	...	...
		40.	Yellotlah	... Veerapah, Nair	1	...	1	459 3 12	520 0 0	...	16 8 12	442 5 0	459 3 12	...	...
		41.	Kullipundah	... Caddrepah, Nair ..	...	1	1	1,409 0 10	1,142 4 10½	...	1,409 0 10	...	1,409 0 10	...	...
		42.	Bunnmullah	... Vencatasetty, Nair	...	1	1	76 6 2	245 3 14	...	76 6 2	...	76 6 2	...	...
		43.	Koctapollem	... Narsim, Nair	...	1	1	135 5 10½	1,069 1 15	...	135 5 10½	...	135 5 10½	...	...
		44.	Yerragoontapollem	... Cuddripatti, Nair	...	1	1	148 4 7	540 9 0	...	148 4 7	...	148 4 7	...	...
		45.	Madanapollem	... Modah, Nair	...	1	1	5 9 1	92 5 12	...	5 9 1	...	5 9 1	...	...
		46.	Maddanpilli	... Vencatapah, Nair	2	...	2	421 8 12	1,211 6 8	...	...	421 8 12	421 8 12	...	...
		47.	Papy pulli ...	... Paupah, Nair	1	1	2	1,938 6 0	2,065 5 0	...	...	...	...	200	...
		48.	Tatti	... Soobah, Nair	...	1	1	2,439 0 0	2,701 1 8	...	700 0 0	...	700 0 0	900	...
		49.	Rampicherla	... Veerapah, Nair	1	...	1	455 6 4	8,519 5 10	...	455 6 4	...	455 6 4	...	...
	GORUMCONDAH ...	50.	Mullyal	... Vencatapatti, Nair	3	1	4	2,883 6 12	6,004 2 1	...	2,883 6 12	...	2,883 6 12	...	...
		51.	Doodipilli	... Bori Mali, Nair	4	...	4	1,911 0 15	3,754 5 12	...	405 0 0	...	405 0 0	...	...
		52.	Munddancheroo	... Buswant, Nair	...	...	...	...	...	...	...	...	...	...	...
		53.	Kohimti	... Mullapah, Nair	10	...	10	18,370 3 2	6,277 8 3½	...	2,800 0 0	...	2,800 0 0	...	...
		54.	Mirella	... Ramah, Nair	...	1	1	141 8 0	1,196 5 12	...	56 8 12	...	56 8 12	50	...
		55.	Shirlpollem	... Buswapah, Nair	...	1	1	1,004 6 8	775 0 0	...	...	...	...	50	...
		56.	Yeravarpollem	... Timmapah, Nair	...	1	1	1,133 1 0	1,392 1 6	1,040 0 0	1,133 1 0	...	1,133 1 0	75	...
		57.	Milacherroo	... Cumma, Nair	1	...	1	52 6 8	378 9 0	1,200 0 0	...	...	...	100	...
		58.	Kunguvagopollem	... Papy, Nair	Lands	Lands	...	29 1 0	...	...	29 1 0	...	29 1 0	...	...
		59.	Yellamundah	... Mullapah, Nair	...	...	...	...	...	...	...	...	...	...	...
		60.	Kanguchenela	... Cumma, Nair	Lands	Lands	...	50 0 0	...	286 0 0	50 0 0	...	50 0 0	22	...
		61.	Mancherroo	... Chinnapah, Nair	...	1	1	673 4 0	3,310 4 0	...	673 4 0	...	673 4 0	...	...
		62.	Woodyamsal	... ...	1	...	1	730 0 0	813 3 2	...	...	...	...	50	...
		63.	Yegavamaraopagoontah	... ...	1	...	1	453 2 4	290 0 0	...	...	...	...	100	...
		64.	Digvamaraopagoontah	... ...	...	1	1	238 7 2	203 9 6	300 0 0	...	...	...	50	...
		65.	Taipool	... ...	...	1	1	765 4 14	1,201 0 0	350 0 0	...	...	...	100	...
		66.	Taipool	... Mohabut Khan	...	...	...	...	...	...	...	...	...	...	...
		67.	Kuddel	... Allum Khan	...	...	...	...	...	...	...	...	...	...	...
	POOLEVENDRA	68.	Yemla	... Vencataputty, Nair	26	...	26	9,706 9 10	12,993 9 4	...	1,050 0 0	...	1,050 8 0	600	...
		69.	Lingutnutlah	... ...	...	...	...	...	...	...	...	...	...	...	...
		70.	Komut Nutlah	... ...	...	...	...	...	...	...	...	...	...	...	...
		71.	Naugeregoontah	... Nagi, Nair	...	...	...	...	...	...	...	...	...	...	...
		72.	Kuddoppilli	... Vencatapatti, Nair	...	1	1	1,285 0 0	1,272 4 0	...	2,020 2 8	...	2,020 2 8	...	...
		73.	Chintalgootahbundoh	... Narsim, Nair	...	1	1	217 8 13½	1,776 9 2	...	168 7 8	...	168 7 8	...	...
		74.	Yadamaneya Pullem	... Venkatapatti, Nair	...	1	1	168 7 8	485 1 8	...	168 7 8	...	168 7 8	...	...
	RAYCHOTTY	75.	Nullamoteya Pullem	... Venkatapatti, Nair	...	1	1	94 9 4	521 7 0	...	99 5 10	...	99 5 10	...	...
		76.	Motgotlah	... Soobah, Nair	...	1	1	494 0 12½	885 0 8	...	455 6 0	...	455 6 0	...	...
		77.	Kopoogoondapulli	... Dassi, Nair	...	...	...	...	...	...	...	...	...	...	...
		78.	Jellelmoteah	... Singama, Nair	...	1	1	249 3 4½	976 5 0	...	165 8 0	...	165 0 0	...	...
		79.	Moodeampoor	... Bomu, Nair	...	1	1	168 7 8	809 1 0	...	168 7 8	...	168 7 8	...	...
	MUDDUGSERAH ...	80.	Kuttengerry	... Rayapah, Nair	...	...	...	...	...	...	...	...	...	...	...
				TOTAL	205	619	824	4,26,565 2 7½	4,82,657 7 [illegible]	5,000 0 0	48,514 3 4½	1,389 3 12	50,043 1 04	11,302	900
				GRAND TOTAL	619	832	1,451	7,21,000 3 14½	8,67,095 9 4½	5,800 0 0	65,402 0 11½	1,389 3 12	66,791 4 7½	17,032	1,200

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

3.—Under AURUNGZEBE and his Successors from 1690 to 1712.

[Repeated from page 380.]

DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS. Kamul. Canty. Pags.	Tippoo Sultan's. Canty. Pags.	Poligars' Annual Pay from Government. Canty. Pags.	TRIBUTE. Peshcush. Canty. Pags.	Nuzzur. Canty. Pags.	Total. Canty. Pags.	SERVICE. Foot. No.	Horse. No.
1		2.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.
		No.											
ARNEE. HARPONHELLY.		1. Annagoondy ... Timmapah Rauze ...	114	...	114	3,56,285 8 13⅓	1,01,401 9 4⅔	...	...	...	...	...	...
		2. Harponhelly ... Busvapah, Naik ...	37	423	460	2,70,869 6 8	1,83,566 5 8⅓	...	4,300 0 0	...	4,300 0 0	...	...
		3 Jerremulla ... Mullikoin, Naik ...	230	...	230	37,115 0 15	73,559 1 6⅔	...	17,500 0 0	...	17,500 0 0	1,000	...
		4. Bellari ... Veeramah ...	75	...	75	27,748 9 8	43,958 3 15	...	3,500 0 0	...	3,500 0 0	2,500	...
		TOTAL	416	423	879	4,02,819 5 14⅓	4,02,888 3 3	...	25,300 0 0	...	25,300 0 0	3,500	...
		5. Kotcondah ... Chinnamah & Temamah ...	...	41	41	10,223 0 6	10,223 0 6	...	8,775 0 0	...	8,775 0 0	300	...
		6. Kapitral ... Spetamah & Chinnamah ...	...	24	24	5,220 3 2	5,220 3 2	...	4,550 0 0	...	4,550 0 0	200	...
	GOOLLYAH ...	7. Dondecondah ... Pérmal, Naik ...	5	...	5	1,137 3 0	1,122 3 7	...	325 0 0	...	325 0 0	50	...
		8. Pandicondah ... Lall Manee ...	3	...	3	1,035 9 6	1,035 9 6	...	162 5 0	...	162 5 0	100	...
		9. Dewancondah ... Rahman, Naik ...	6	...	6	2,041 4 1	2,041 4 1	...	812 5 0	...	812 5 0	100	...
		TOTAL	14	65	79	19,648 0 6	19,648 0 6	...	14,625 0 0	...	14,625 0 0	900	...
		10. Buswapoor ... Nundikishoo, Nair ...	6	...	6	3,861 1 12	4,999 9 12	...	1,330 0 0	...	1,330 0 0	150	...
		11. Poolal Chenoo ... Jelli Dewaker, Nair ...	6	...	6	1,111 5 0	1,390 2 12	...	225 0 0	...	225 0 0	30	...
		12. Bolapilly ... Jelli Busvapah, Naik ...	13	...	13	3,640 8 0	2,745 6 0	...	720 0 0	...	720 0 0	100	...
		13. Dornal ... Shankachalapute, Nair ...	18	...	18	5,699 8 8	1,556 6 0	...	2,100 0 0	...	2,100 0 0	300	...
	DOOPAUD ...	14. Ravoor ... Soobah, Nair ...	13	13	13	3,127 1 8	1,206 1 6	...	3,127 1 8	...	3,127 1 8	...	...
		15. Kasaveram ... Bodi Mullanah ...	7	...	7	357 1 7	373 8 3	...	65 0 0	...	65 0 0	50	...
		16. Venundrapoolam ... Bodi Veeranah ...	18	...	18	4,456 1 0	4,437 5 0	...	650 0 0	...	650 0 0	300	...
		17. Whorlagoontah ... Antapah, Nair ...	7	...	7	452 0 2	282 8 6	...	...	...	...	50	...
		18. Nillagootlah ... Vencatnarsoo ...	9	...	9	2,761 6 11	628 1 10	...	325 0 0	...	325 0 0	100	...
		TOTAL	84	13	97	25,482 2 0	17,582 3 1	...	8,542 1 8	...	8,542 1 8	1,100	...
	HUNDY ANANTAPOOR	19. Hundy Anantpoor ... Siddapah, Nair ...	65	...	65	43,300 0 0	46,234 7 9⅔	...	11,200 0 0	...	11,200 0 0	1,200	150
		20. Naddamadoddy ... Vencamah, Nair ...	5	...	5	2,415 0 0	4,000 9 0	...	1,050 0 0	...	1,050 0 0	...	...
	RY-DROOG ...	21. Rydroog ... Venctapuddy, Nair ...	297	190	417	2,48,717 0 0	2,14,814 4 6⅔	...	72,000 0 0	...	72,000 0 0	...	...
	NOSUM ...	22. Nosum ... Narsim Reddy ...	22	31	53	26,796 5 8	24,652 2 14⅓	...	1,239 8 12	...	1,239 8 12	2,600	...
	CHITWEYL ...	23. Chitweyl ... Comar Vencat Rugava Naick ...	116	2	118	54,837 8 7	1,03,752 4 4	...	21,000 0 0	...	21,000 0 0	2,830	...
		24. Owky ... Ramakishen Rauze ...	45	1	46	40,779 7 0	27,756 2 9	...	7,000 0 0	...	7,000 0 0	1,000	...
		25. Hanmuntgoond & Narsapoor ackeamah ...	41	...	41	32,734 13 8	32,734 13 8	...	4,550 0 0	...	4,550 0 0	500	...
	KOIL KONTLAH ...	26. Singaputtee & Kalwadah Mujel Mulla Reddy ...	11	...	11	8,607 5 14	13,822 6 12⅔	...	2,336 9 8	...	2,336 9 8	500	...
		27. Boodyamanoor ... Boochamah ...	1	4	5	4,762 4 0	5,070 0 9	...	1,837 5 0	...	1,837 5 0	300	...
		28. Tippah Reddy pulli & Audereddy pulli ...	3	...	3	4,800 0 0	6,173 1 4	...	1,040 8 0	...	1,040 8 0	150	...
	DOOWOOR ...	29. Moolaul paur ...	...	...	...	...	...	...	...	...	...	...	...
		30. Worapaur ... Kuggut Reddy ...	...	...	...	10,907 6 8	...	1,554 8 0	5,850 0 0	...	5,850 0 0	200	...
	CAMALAPORE ...	31. Oopaloor ... Narsim Reddy ...	1	...	1	1,217 5 1	1,302 3 0	...	350 0 0	...	350 0 0	100	...
	YADKI ...	32. Komam Naik ... Tulmorlah ...	1	...	1	1,358 5 0	1,954 3 9⅓	...	...	...	...	100	...
	CHINNUMPITTY	33. Pyapilli ... Condul, Nair ...	44	...	44	23,400 0 0	39,163 1 8	...	7,000 0 0	...	7,000 0 0	800	...
	HUDJER KURROOR	34. Muddeheru ... Mullekaurjun, Naik ...	3	7	10	17,505 7 15⅓	18,046 1 9⅓	...	3,150 0 0	...	3,150 0 0	300	...
		35. Kunnapah ... Gourayah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		36. Gluttem ... Ragoonat, Nair ...	10	...	10	19,743 7 8	12,032 4 12	...	...	...	...	500	...
		37. Butlapour ... Caddapputti, Nair ...	3	...	3	860 6 4	1,895 2 14	...	210 0 0	...	210 0 0	...	...
		38. Sampilli ... Mullaph, Nair ...	3	...	3	3,850 0 0	2,846 2 8	...	910 0 0	...	910 0 0	...	...
		39. Toomulgoondi ... Chinna Cadroputti, Nair ...	2	...	2	99 5 10	199 3 4⅔	...	50 6 4	...	50 6 4	...	...
		40. Yellootlah ... Veerapah, Nair ...	1	...	1	459 3 12	520 0 0	...	16 8 12	442 5 0	459 3 12	...	...
		41. Kullipundah ... Caddapah, Nair ...	1	...	1	1,409 2 10	1,142 4 10⅓	...	1,409 2 10	...	1,409 2 10	...	...
		42. Boonmullah ... Vencatadry, Nair ...	1	...	1	26 6 2	243 3 14	...	76 6 2	...	76 6 2	...	...
		43. Kootapollem ... Narsim, Nair ...	1	...	1	135 6 10⅓	1,039 3 15	...	135 5 10⅓	...	135 5 10⅓	...	...
		44. Yerragoontapollem ... Caddiputti, Nair ...	1	...	1	148 4 7	540 3 0	...	148 4 7	...	148 4 7	...	...
		45. Madanerypollem ... Modah, Nair ...	1	...	1	5 9 1	92 5 2	...	5 9 1	...	5 9 1	...	...
		46. Maddanpilli ... Vencatapah, Nair ...	2	...	2	421 8 12	1,218 7 8	...	421 8 12	...	421 8 12	...	...
		47. Papy pulli ... Paupah, Nair ...	2	...	2	321 2 4	770 3 0	...	385 0 0	...	385 0 0	...	...
		48. Tutt ... Soobah, Nair ...	1 Mojure.	...	1 Mojure.	201 1 24	...	...	...	...	...	...	...
		49. Rampicherla ... Veerapah, Nair ...	1	...	1	455 6 4	2,519 5 10	...	455 6 4	...	455 6 4	...	...
	GORUMCONDAH ...	50. Mullyal ... Venkatapatti, Nair ...	4	...	4	2,883 5 12	5,004 3 6	...	2,883 5 12	...	2,883 5 12	...	...
		51. Doodipilli ... Bori Mullu, Nair ...	4	...	4	1,911 15 0	3,254 5 12	...	405 0 0	...	405 0 0	...	...
		52. Munddancheroo ... Busvant, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		53. Kohimti ... Mullaph, Nair ...	10	...	10	18,370 3 2	6,377 8 3⅓	...	2,800 0 0	...	2,800 0 0	...	...
		54. Ramulla ... Ramulla ...	1	...	1	141 8 0	1,196 5 12	...	87 5 0	...	87 5 0	50	...
		55. Shillwarpollem ... Busvapah, Nair ...	1	...	1	1,004 6 8	999 3 12	...	70 0 0	...	70 0 0	75	...
		56. Yerravarpollem ... Timmapah, Nair ...	1	...	1	1,135 1 0	1,390 2 1	1,300 0 0	1,135 1 0	...	1,135 1 0	100	...
		57. Milicherroo ... Chinna, Nair ...	1	...	1	52 6 8	378 9 0	1,102 5 8	...	...	...	100	...
		58. Rungungarpollem ... Papy, Nair ...	...	1	1	210 6 0	309 5 10	700 0 0	...	...	...	75	...
		59. Yellamundah ... Mullaph, Nair ...	...	1	1	42 9 0	947 4 0	...	42 9 0	...	42 9 0	...	...
		60. Ganjulchettah ... Munel, Nair ...	...	1	1	460 0 0	1,396 3 8	...	174 9 0	...	174 9 0	22	...
		61. Madicherroo ... Chinnapah, Nair ...	...	1	1	673 4 0	2,310 4 0	...	...	...	...	50	...
		62. Woodyamuki	...	1	1	730 0 0	813 3 2	...	695 0 0	...	695 0 0	...	...
		63. Yegavamanagoontah	...	...	...	...	...	650 0 0	...	...	...	50	...
		64. Digvamarapahgoontah	...	...	...	...	...	520 0 0	...	...	...	50	...
		65. Talpool	...	...	...	...	...	41 6 0	...	...	...	...	...
		66. Tallicondah ... Mohabut Khan ...	29	29	58	40,559 5 0	10,442 9 3	...	...	...	...	...	...
		67. Koddiri ... Allum Khan ...	...	32	32	39,228 7 8	9,740 8 5	...	...	...	...	...	...
	POOLEVENDRA	68. Yemla ... Venctapputty, Nair ...	26	...	26	9,796 9 10	12,693 9 4	...	2,800 0 0	...	2,800 0 0	300	...
		69. Loputnellah	...	...	...	...	...	...	...	...	...	...	...
		70. Konnut Nullah	...	...	...	...	...	...	...	...	...	...	...
		71. Nangengoontah ... Nagi, Nair ...	...	...	...	1,458 0 0	1,272 4 0	...	2,020 2 8	...	2,020 2 8	...	...
		72. Kalloopilli ... Kotdoputti, Nair ...	1	...	1	217 8 3⅓	1,776 9 2	...	168 7 8	...	168 7 8	...	...
		73. Chintalgontashbundah ... Narsim, Nair ...	1	...	1	168 7 8	485 1 8	...	168 7 8	...	168 7 8	...	...
		74. Yadamaneya Pollem ... Venkatputti, Nair ...	1	...	1	94 9 4	521 7 7	...	99 5 10	...	99 5 10	...	...
		75. Nollamaneya Pollem ... Venkatapatti, Nair ...	1	...	1	94 9 4	521 7 7	...	99 5 10	...	99 5 10	...	...
	RAYCHOTTY ...	76. Motgootlah ... Soobah, Nair ...	1	...	1	494 0 12⅓	885 0 8	...	455 6 0	...	455 6 0	...	...
		77. Kopoogoondapulli ... Dassi, Nair ...	1	...	1	...	...	...	...	...	...	...	...
		78. Jellelmundah ... Singurn, Nair ...	1	...	1	249 3 4⅓	976 5 0	...	165 8 0	...	165 8 0	...	...
		79. Moodsampaur ... Bomi, Nair ...	1	...	1	168 7 8	859 1 0	...	168 7 8	...	168 7 8	...	...
	MUDDUGGERAH ...	80. Ruttengery ... Rayapah, Nair ...	19	32	151	20,628 1 4	24,541 6 9⅓	...	4,875 0 0	...	4,875 0 0	500	...
		TOTAL	792	331	1,123	6,68,828 9 5	6,79,864 8 6⅓	5,806 7 8	1,74,036 5 1	442 5 0	1,74,479 0 1	15,450	150
		GRAND TOTAL	1,296	872	2,178	11,05,677 7 9⅔	11,17,756 2 3	5,806 7 8	2,22,401 0 8⅓	442 5 0	2,22,846 1 8⅓	17,950	150

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

4.—Under the SOOBAHS of DECCAN; and NABOBS of CUDDAPAH; from 1712 to 1750.

[Repeated from page 385]			No. of VILLAGES:			ASSESSMENTS.		Poligars' Annual Pay from Government.	TRIBUTE.			SERVICE.	
						Kamul.	Tippoo Sultan's.						
DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	Old.	New.	Total.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Peshcush.	Nuzzer.	Total.	Foot.	Horse.
		1. 2.	36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46.
		(See a Note, at page 852).											
HARPONHELLY.		No. 1.											
		1. KUMPLI ... Annagoondy ... Timmapah Rauze ...	114	...	114	1,56,265 8 15½	1,01,403 9 4½	...	...	...	...	...	...
		2. HARPONHELLY ... Harponhelly ... Bussapah, Nair ...	457	...	457	2,68,493 6 8	1,82,058 1 7½	...	8,208 4 1	...	8,208 4 1	...	...
		3. KOODLEGAH ... Jeremulla ... Mullikoin, Nair ...	239	...	239	37,115 0 15	73,539 1 6½	...	17,500 0 0	...	17,500 0 0	1,000	...
		4. BELLARI ... ... Bellari ... Veeramah ...	73	...	73	17,756 8 8	43,818 0 0	...	2,500 0 0	...	2,500 0 0	2,500	...
		TOTAL	876	...	876	4,80,643 5 14½	4,00,979 6 2	...	28,208 4 1	...	28,208 4 1	3,500	...
ADONI.		5. Kotcondah ... Chinnamah & Temamah ...	41	...	41	10,223 0 6	10,223 0 6	...	8,775 0 0	...	8,775 0 0	300	...
		6. GOOLLYAH ... Kapitral ... Seetamah & Chinnamah ...	24	...	24	5,320 3 2	5,320 3 2	...	4,550 0 0	...	4,550 0 0	200	...
		7. Doodecondah ... Permul, Nair ...	5	...	5	1,127 3 7	1,127 3 7	...	843 9 4	178 7 8	1,024 0 12	...	...
		8. Pundicondah ... Lall Munne ...	3	...	3	1,035 9 6	1,035 9 6	...	227 8 4	73 1 4	300 9 8	...	...
		9. Dewancondah ... Rahman, Nair ...	3	...	3	1,401 5 10	1,401 5 10	...	812 5 0	...	812 5 0	...	...
		TOTAL	76	...	76	19,008 1 15	19,008 1 15	...	15,410 6 8	251 8 12	15,662 5 4	500	...
CUMBUM.		10. Busswapoor ... Nundikishoo, Nair ...	6	...	6	3,861 1 12	4,999 9 12	...	1,400 0 0	...	1,400 0 0	...	...
		11. Poolal Chenoo ... Jelli Dewaker, Nair ...	6	49	55	4,706 8 12	10,006 0 6	...	7,435 0 0	420 0 0	7,855 0 0	...	...
		12. Bolapilly ... ... Jelli Busvapah, Nair ...	13	1	14	3,791 4 12	8,273 4 12	...	1,407 0 0	343 0 0	1,750 0 0	...	...
		13. Dornal ... ... Shashachilapute, Nair ...	18	38	56	13,992 2 10	24,892 2 11	...	2,782 5 0	2,775 0 0	5,557 5 0	...	...
		14. DOOPAUD ... Rawoor ... Sobah, Nair ...	13	...	13	3,127 1 8	1,200 1 6	...	803 9 3	...	803 9 3	...	...
		15. Kunveram ... Bodi Mullanah ...	7	...	7	337 1 7	373 8 2	...	267 6 11	32 5 0	300 1 11	...	...
		16. Vencadrepoolam ... Bodi Veeranah ...	18	...	18	4,468 1 0	1,837 5 0	...	1,437 5 0	260 0 0	1,697 5 0	1,000	...
		17. Whorlagoontah ... Assapah ...	7	...	7	452 0 2	281 8 6	...	162 5 0	20 9 0	183 4 0	...	...
		18. Nillagoottah ... Venkatasarsoo ...	6	...	6	1,783 6 11	658 1 10	...	413 2 12	130 0 0	543 2 12	...	...
		TOTAL	97	88	185	37,519 6 1	35,399 2 3	...	9,809 3 10	3,481 4 0	13,290 7 10	1,000	...
		19. HUNDY ANANTAPOOR ... Hundy Anantpoor ... Siddapah, Nair ...	65	...	65	43,760 0 0	36,525 9 9½	...	11,000 0 0	...	11,000 0 0	...	...
		20. RY-DROOG ... ... Naddamadoddy ... Vesramah, Nair ...	5	...	5	2,415 0 0	4,000 0 0	...	1,050 0 0	1,050 0 0	2,100 0 0	...	...
		21. NOSUM ... ... Rydroog ... Venkatapuddy, Nair	227	156	383	2,34,795 8 12	1,09,795 8 9	...	69,000 0 0	...	69,000 0 0	...	...
		22. CHITWEYL ... ... Nosum ... Narsim Reddy ...	29	15	44	7,382 6 5	39,307 2 3½	...	28,000 0 0	1,750 0 0	29,750 0 0	...	...
		23. Chitweyl ... ... Comar Vencat. Ragava Rauze	116	7	123	57,311 2 2	1,44,633 3 10	...	14,000 0 0	3,500 0 0	17,500 0 0	...	...
		24. Owky ... ... Ramakishen Rauze ...	41	...	41	28,573 3 0	28,573 3 13	...	14,000 0 0	1,750 0 0	15,750 0 0	...	...
		25. KOIL KONTLAH ... Husmuntgoond & Narsapoor ackamah	41	...	41	33,134 1 14	16,269 4 9½	...	8,050 0 0	700 0 0	8,750 0 0	...	...
		26. Singaputtee & Kalwadah Mirial Mulla Reddy ...	11	...	11	8,697 5 4	13,822 6 11½	...	7,000 0 0	2,100 0 0	9,100 0 0	...	...
		27. Boyleymanoor ... Rachimah ...	1	...	1	1,507 4 4	1,165 9 0	...	175 0 0	...	175 0 0	...	...
		28. Tippah Reddypulli & Audereddi pulli ...	3	...	3	2,300 0 0	6,173 4 4	...	2,301 5 8	...	2,301 5 8	...	...
		29. DOOWOOR ... ... Mootealpaur	7	...	7	2,834 2 0	6,000 0 0	...	...	700 0 0	700 0 0	...	...
		30. Woraipaur ... ... Kistnee Reddy	...	7	7	6,387 5 5½	9,378 0 7	...	3,500 0 0	420 0 0	3,920 0 0	...	...
		31. CAMALAPORE ... Opalcoor ... Narsim Reddy ...	1	...	1	1,217 0 0	1,301 3 0	...	595 0 0	105 0 0	700 0 0	...	...
		32. YADKI ... ... Talmurlah ... Kenam Rauz ...	1	...	1	1,358 0 0	1,954 3 9½	...	700 0 0	...	700 0 0	...	...
		33. CHINNUMPITTY ... Pyapilly ... Caddah Nair ...	37	...	37	18,453 4 0	31,728 1 10½	...	8,500 0 0	700 0 0	9,200 0 0	...	...
		34. HUDJER KURROOR ... Meddeharum ... Mullackaurjun, Nair ...	2	7	9	1,391 4 13½	12,769 0 0	...	12,025 0 0	...	12,025 0 0	...	...
		35. Kummulpaur ... ... Gnorapah, Nair ...	1	...	1	390 0 0	642 4 8½	...	390 0 0	...	390 0 0	...	...
		36. Ghuttem ... ... Ragonath, Nair ...	1	...	1	22,944 6 14	18,633 4 6	...	4,200 0 0	3,500 0 0	7,700 0 0	...	...
		37. Buttlapoor ... ... Coddapiputti, Nair ...	3	1	4	1,870 5 3	3,808 4 11½	...	1,225 0 0	...	1,225 0 0	...	...
		38. Sampilli ... ... Mullapah, Nair ...	5	...	5	3,259 0 0	2,826 3 8	...	910 0 0	...	910 0 0	...	...
		39. Yoomulgoondi ... Chinna Cadrapetta, Nair ...	2	2	4	768 1 8½	1,709 5 14½	...	714 4 0½	...	714 4 0½	...	...
		40. Yellotlah ... ... Verapah, Nair ...	1	...	1	459 3 12	580 0 0	...	459 3 12	...	459 3 12	...	...
		41. Kullipundah ... ... Caddrepah, Nair ...	1	...	1	1,409 0 10	1,142 4 10½	...	717 1 14	...	717 1 14	...	...
		42. Boatmullah ... ... Vencadady, Nair ...	1	...	1	76 6 2	245 3 14	...	76 6 2	24 6 6	100 12 8	...	...
		43. Satchapoor ... ... Narsim, Nair ...	1	...	1	135 5 10	1,059 1 15	...	135 5 10	33 7 8	169 13 18	...	...
		44. Yerragoontapollem ... Cuddiputti, Nair ...	1	...	1	148 4 7	540 9 0	...	148 4 7	...	148 4 7	...	...
		45. Madaneypollem ... Modah, Nair ...	1	...	1	5 9 1	92 5 2	...	5 9 1	...	5 9 1	...	...
		46. Maddanpilli ... ... Vencatrapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		47. Papy pulli ... ... Paupah, Nair ...	1	...	1	342 2 4	779 3 0	...	385 0 0	35 0 0	420 0 0	...	...
		48. Tutt ... ... Sobah, Nair ...	1	...	1	...	...	210 0 0	...	...	...	...	...
		49. Ranpichetta ... ... Verapah, Nair ...	1	...	1	455 6 4	2,519 1 10	...	455 6 4	...	455 6 4	...	...
		50. GORUMCONDAH ... Mullyal ... Vencatapatti, Nair ...	4	...	4	2,883 6 12	604 2 1	...	2,883 6 12	...	2,883 6 12	...	...
		51. Doodipalli ... ... Bori Mull, Nair ...	5	3	7	3,045 8 14½	4,917 7 7	...	895 6 4	...	895 6 4	...	...
		52. Meddaleecheroo ... Bervarat, Nair ...	...	3	3	770 4 11	747 1 8½	...	105 0 0	...	105 0 0	...	...
		53. Kohinti ... ... Mullapah, Nair ...	10	...	10	18,370 3 2	6,277 8 3½	...	3,150 0 0	...	3,150 0 0	...	...
		54. Marella ... ... Ramah, Nair ...	1	...	1	141 8 0	1,196 5 12	...	175 0 0	...	175 0 0	...	...
		55. Shillwarpollem ... ... Timmapah, Nair ...	1	...	1	1,204 4 12	909 1 12	...	845 0 0	...	845 0 0	...	...
		56. Yerravarpollem ... Timmapah, Nair ...	1	...	1	1,135 1 0	1,302 1 6	...	437 5 0	...	437 5 0	...	...
		57. Milacherroo ... ... Chinna, Nair ...	1	...	1	52 6 8	278 0 0	...	35 4 6	...	35 4 6	...	...
		58. Rungungoppollem ... Parvy, Nair ...	1	...	1	210 6 0	209 2 10	...	141 7 8	...	141 7 8	...	...
		59. Yellamundah ... ... Mullapah, Nair ...	1	...	1	42 9 0	947 4 0	...	96 2 8	...	96 2 8	...	...
		60. Gangulchenelle ... Mistel, Nair ...	1	...	1	460 9 0	536 2 8	...	292 3 0	...	292 3 0	...	...
		61. Madeham ... ... Chinnapah, Nair ...	1	...	1	673 4 0	3,110 4 0	...	...	...	...	...	...
		62. Wyodyamulah	1	...	1	730 0 0	813 3 2	...	86 6 10	...	86 6 10	50	...
		63. Yegavamarapahgoottah ...	1	...	1	453 3 4	990 1 14	...	520 0 0	...	520 0 0	...	...
		64. Digvamarapahgoontah ...	1	...	1	238 7 2	893 9 6	...	238 7 2	...	238 7 2	...	...
		65. Taipool	...	...	...	...	...	...	...	...	...	...	...
		66. Taipool ... ... Mohabut Khan ...	29	...	29	40,539 5 0	10,442 9 3	...	...	...	...	...	...
		67. Koddah ... ... Allum Khan ...	32	...	32	39,228 7 8	9,240 5 5	...	...	...	...	...	...
		68. Yemla ... ... Vencatapatty, Nair ...	26	...	26	9,766 9 10	12,993 9 4	...	2,800 0 0	700 0 0	3,500 0 0	...	...
		69. Coppatnatlah	1	...	1	140 4 0	184 9 7½	...	149 5 0	...	149 5 0	...	...
		70. Komut Nutlah	...	...	...	...	...	247 0 0	...	...	...	...	...
		71. Naugengoontah ... ... Nagi, Nair ...	...	4	4	2,092 5 0	2,874 2 13	...	1,307 8 2	...	1,307 8 2	25	...
		72. Kaldoopotti ... ... Kaldoopotti, Nair ...	1	...	1	1,455 0 0	1,272 4 0	...	843 7 8	...	843 7 8	...	...
		73. Chintalgontahbundoh ... Narsim, Nair ...	1	...	1	217 8 15½	1,776 2 2	...	168 7 8	55 6 14	224 4 6	...	...
		74. RAYCHOTTY ... ... Yadamaneyn Pollem ... Venkatputti, Nair ...	1	...	1	168 7 8	585 1 8	...	168 7 8	54 3 7	223 5 15	...	...
		75. Nollamneyn Pollem ... Venkatasputti, Nair ...	1	...	1	64 9 4	64 9 4	...	99 5 10	28 0 14	128 2 8	...	...
		76. Motgoottah ... ... Soobah, Nair ...	1	...	1	494 0 12½	585 0 0	...	269 4 1	...	269 4 1	...	...
		77. Kopogoondapulli ... Dassi, Nair ...	...	1	1	340 9 8	693 4 12	...	340 9 8	...	340 9 8	...	...
		78. Silleimundah ... ... Singurtu, Nair ...	1	...	1	199 3 4½	976 5 0	...	165 8 0	...	165 8 0	...	...
		79. Moodempaur ... ... Bomi, Nair ...	1	...	1	168 7 8	585 1 8	...	168 7 8	42 1 14	210 9 6	...	...
		80. Ruttengerry ... ... Rayapah, Nair ...	119	...	119	14,201 14 0	13,384 8 0	...	3,250 0 0	...	3,250 0 0	...	...
		TOTAL	804	202	1,066	6,53,681 5 2	6,86,160 7 6	...	2,03,962 0 2	17,284 1 9	2,21,266 1 11	75	...
		GRAND TOTAL	1,903	290	2,193	11,00,852 9 0	11,86,457 1 9	...	2,38,210 4 5	21,017 4 5	2,59,227 8 10	4,175	...

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

5.—Under the MAHRATTAS, SOOBAHS of the DECCAN, and NABOBS of CUDDAPAH; from 1750 till 1765.

[Repeated from page 383.]

DISTRICTS.	DIVISIONS.	No.	NAMES of POLIGAR DISTRICTS.	No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS. Kumul. Canty. Pags.	Tippoo Sultan's. Canty. Pags.	Poligars' Annual Pay from Government. Canty. Pags.	TRIBUTE. Peshcush. Canty. Pags.	Nuzzer. Canty. Pags.	Total. Canty. Pags.	SERVICE. Foot. No.	Horse. No.
		1.	2.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.
CUMBUM	HARPONHELLY	No. 1.	Annagoondy ... Timmapah Rauze ...	78	...	78	1,53,234 2 15½	90,823 4 5½	...	7,000 0 0	...	7,000 0 0	...	...
		2.	Harponhelly ... Bauvapah, Nair ...	457	92	549	2,78,330 7 0	2,17,390 4 6½	...	22,908 4 1	...	22,908 4 1	...	...
		3.	Jerremulla ... Mullikois, Nair ...	135	...	135	71,344 3 12	52,068 7 11½	...	700 0 0	700 0 0	1,400 0 0	500	...
		4.	Bellari ... Veeramah ...	75	...	75	27,748 9 8	43,958 3 15	...	13,000 0 0	...	13,000 0 0	...	...
			TOTAL ...	745	92	837	4,66,678 3 5½	3,74,236 9 7	...	43,608 4 01	700 0 0	44,308 4 1	500	...
ADONI	GOOLLYAH	5.	Kotcondah ... Chinannah & Temannah ...	41	...	41	10,223 0 6	10,223 0 6	...	8,775 0 0	...	8,775 0 0	300	...
		6.	Kupitrai ... Seetamah & Chinnamah ...	24	...	24	5,200 3 2	5,200 3 2	...	4,550 0 0	...	4,550 0 0	200	...
		7.	Doodecondah ... Permai, Nair ...	5	...	5	1,127 3 7	1,127 3 7	...	845 3 4	178 7 8	1,024 0 12	...	...
		8.	Pandicondah ... Lail Munne ...	3	...	3	1,035 9 6	1,035 9 6	...	227 8 4	73 1 4	300 9 8	...	...
		9.	Dewancondah ... Rahman, Nair ...	5	...	5	1,856 5 15	1,856 5 15	...	1,327 3 0	...	1,327 3 0	...	...
			TOTAL ...	78	...	78	19,465 2 4	19,465 2 4	...	15,925 6 8	251 8 12	17,177 3 4	500	...
CUMBUM	DOOPAUD	10.	Buswapoor ... Nundikishoo, Nair ...	6	...	6	3,861 1 12	4,999 9 12	...	1,200 0 0	...	1,200 0 0	...	...
		11.	Poolal Chenoo ... Jelli Dewaker, Nair ...	55	...	55	4,706 8 12	10,666 0 6	...	1,435 0 0	420 0 0	1,855 0 0	...	...
		12.	Bolapilly ... Jelli Basvapah, Nair ...	14	...	14	3,670 4 12	6,773 4 12	...	1,497 0 0	243 0 0	1,740 0 0	...	...
		13.	Dorsal ... Shashachalapute, Nair ...	56	...	56	13,092 0 10	3,892 0 11	...	2,382 5 0	2,275 0 0	5,057 5 0	...	...
		14.	Rawoor ... Soobah, Nair ...	13	...	13	3,127 1 8	1,205 1 6	...	803 9 3	...	803 9 3	...	...
		15.	Kanaveram ... Bodi Mullanah ...	7	...	7	357 1 7	357 1 7	...	267 6 11	32 5 0	300 1 11	...	...
		16.	Vencadrepoolam ... Bodi Veeranah ...	18	...	18	4,468 1 0	1,137 5 0	...	1,137 5 0	260 0 0	1,397 5 0	...	...
		17.	Whorlagoontah ... Antapah, Nair ...	7	...	7	452 2 0	281 8 6	...	162 5 0	20 9 0	183 4 0	...	...
		18.	Nillagootah ... Vencatnarsoo ...	10	...	10	2,701 6 11	1,205 1 6	...	413 12 12	130 0 0	543 12 12	...	...
			TOTAL ...	185	...	185	37,519 6 10	31,169 0 2	...	9,809 3 10	3,381 4 0	13,190 7 10	...	...
	HUNDY ANANTAPOOR	19.	Hendy Anantpoor ... Siddapah, Nair ...	65	...	65	43,760 0 0	43,760 0 0	...	8,050 0 0	...	8,050 0 0	...	...
	RYDROOG ...	20.	Naddamaddy ... Vencamah, Nair ...	5	...	5	2,415 0 0	2,000 0 0	...	1,050 0 0	1,050 0 0	2,100 0 0	...	...
	NOSUM ...	21.	Rydroog ... Venctapoddy, Nair ...	383	...	383	2,34,795 1 9	1,69,795 1 9	...	69,000 0 0	...	69,000 0 0	...	...
	CHITWEYL ...	22.	Nosum ... Narsim Reddy ...	44	...	44	28,343 6 5	30,597 2 31	...	28,000 0 0	1,750 0 0	29,750 0 0	...	...
		23.	Chitweyl ... Comar Vencat. Ragava Rauze ...	119	...	119	36,825 8 10	1,30,321 2 10	...	31,500 0 0	5,950 0 0	37,450 0 0	...	...
		24.	Owky ... Ramakishen Rauze ...	41	...	41	39,217 3 3	39,217 3 13	...	14,000 0 0	1,750 0 0	15,750 0 0	...	...
	KOIL KONTLAH	25.	Hummuntgoond & Narsapoor ackamah ...	41	...	41	13,734 4 15½	16,269 4 1	...	8,050 0 0	1,575 0 0	9,625 0 0	...	...
		26.	Singaputtee & Kalwadah Nujel Mulla Reddy ...	11	...	11	8,807 5 14	13,822 6 11½	...	7,000 9 0	2,100 0 0	9,100 0 0	...	...
		27.	Bodyemanoor ... Boochemah ...	1	...	1	1,165 0 0	330 0 0	...	330 0 0	...	330 0 0	...	...
		28.	Tippah Reddy pulli & Auddereddy pulli ...	3	...	3	4,800 0 0	6,173 1 4	...	2,301 9 8	...	2,301 9 8	...	...
	DOOWOOR ...	29.	Mootnal paur	7	...	7	4,854 2 0	6,000 0 0	...	...	1,050 0 0	1,050 0 0	...	...
		30.	Wurapaur ... Kuppa Reddy ...	7	2	9	6,863 3 3½	4,972 2 7	...	2,800 0 0	1,050 0 0	3,850 0 0	...	...
	CAMALAPORE	31.	Oopaloor ... Narsim Reddy ...	1	...	1	1,217 6 1	1,301 3 0	...	595 0 0	105 0 0	700 0 0	...	...
	YADKI ...	32.	Talmurlah ... Konam Nauz ...	1	...	1	1,358 5 0	1,654 3 9	...	1,050 0 0	...	1,050 0 0	...	...
	CHINNUMPITTY	33.	Pyapilli ... Condol, Nair ...	37	...	37	18,453 4 1	31,736 0 10½	...	3,500 0 0	700 0 0	4,200 0 0	...	...
		34.	Muddehera ... Mullekasurjun, Nair ...	9	...	9	15,361 9 15½	17,767 9 10½	...	12,025 0 0	...	12,025 0 0	...	...
	HUDJER KURROOR ...	35.	Kammulpaer ... Goorapah, Nair ...	1	...	1	599 0 0	642 4 8½	...	537 5 0	...	537 5 0	...	...
		36.	Ghuttem ... Rageman ...	1	...	1	22,924 11 0	18,255 6 6	...	7,700 0 0	372 2 12	8,072 2 12	...	...
		37.	Buttapoor ... Cuddapputti, Nair ...	4	4	8	5,597 1 11½	6,380 9 2½	...	2,450 0 0	...	2,450 0 0	...	...
		38.	Sempilli ... Mullapah, Nair ...	5	...	5	3,250 0 0	2,846 3 8	...	1,575 0 0	...	1,575 0 0	...	...
		39.	Vencatagoondi ... Chinna Cadeputti, Nair ...	3	2	5	1,470 2 13½	1,477 2 8	...	1,437 0 0	...	1,437 0 0	3½	...
		40.	Yelloothah ... Veerapah, Nair ...	1	...	1	459 3 12	520 0 0	...	459 3 12	...	459 3 12	...	...
		41.	Kullipondah ... Caddrepah, Nair ...	1	...	1	1,409 0 10	1,142 4 10½	...	739 3 12	...	739 3 12	...	...
		42.	Mannullah ... Venctadry, Nair ...	1	...	1	76 6 3	845 1 14	...	101 2 8	...	101 2 8	...	...
		43.	Knotapollem ... Narsim, Nair ...	1	...	1	135 5 10½	1,059 3 15	...	182 9 10½	...	182 9 10½	...	...
		44.	Yerragoontapollem ... Ceddriputti, Nair ...	1	...	1	148 4 7	540 9 0	...	148 4 7	...	148 4 7	...	...
		45.	Mudanoyapollem ... Medah, Nair ...	1	...	1	5 9 1	92 5 2	...	5 9 1	...	5 9 1	...	...
		46.	Maddanpilli ... Vencitapah, Nair ...	1	...	1	...	...	...	...	...	...	...	...
		47.	Papy pulli ... Paupah, Nair ...	1	...	1	342 2 4	770 3 0	...	420 0 0	...	420 0 0	...	...
		48.	Tutty ... Soobah, Nair ...	1 Mejure.	...	1 Mejure.	201 2 2½	...	...	...	...	...	...	...
		49.	Rampicherla ... Veerapah, Nair ...	1	...	1	455 6 4	2,519 5 10	...	805 6 4	...	805 6 4	...	...
	GORUMCONDAH ...	50.	Mulval ... Venctasputti, Nair ...	4	...	4	2,883 6 12	6,004 2 1	...	2,883 6 12	...	2,883 6 12	...	...
		51.	Doodipilli ... Bori Mulli, Nair ...	7	...	7	3,042 8 14½	1,148 7 7	...	1,148 7 8	...	1,148 7 8	...	...
		52.	Mauddaracheroo ... Buswant, Nair ...	2	2	5	1,697 5 0	1,632 1 6½	...	210 0 0	...	210 0 0	...	...
		53.	Kohimti ... Mullapah, Nair ...	10	...	10	18,372 3 2	6,277 8 3½	...	3,430 0 0	...	3,430 0 0	...	...
		54.	Marella ... Ramiah, Nair ...	1	...	1	141 5 6	1,196 0 12	...	175 2 0	...	175 2 0	...	...
		55.	Rullapollem ... Basvapah, Nair ...	1	...	1	1,004 6 8	999 3 12	...	245 0 0	43 7 8	288 7 8	...	...
		56.	Yeravarpollem ... Timmapah, Nair ...	1	...	1	1,135 1 0	1,392 1 6	...	87 5 6	...	87 5 6	50	...
		57.	Mitcherroo ... Chinna, Nair ...	1	...	1	52 6 8	2,728 5 0	...	33 6 8	17 5 0	52 9 6	...	...
		58.	Rungunnypollem ... Papy, Nair ...	1	...	1	210 6 0	309 5 10	...	141 7 8	21 8 12	163 6 4	...	...
		59.	Yellemundah ... Mullapah, Nair ...	1	...	1	42 9 0	947 4 0	...	96 2 8	52 5 0	148 7 8	...	...
		60.	Ustugicherlah ... Mauel, Nair ...	1	...	1	266 9 0	536 2 8	...	292 3 0	...	292 3 0	...	...
		61.	Mudecheroo ... Chinnapah, Nair ...	1	...	1	673 4 0	2,310 4 0	...	87 5 0	...	87 5 0	50	...
		62.	Wendyamuki	1	...	1	730 0 0	813 3 2	...	130 0 0	...	130 0 0	...	...
		63.	Yegavemarapalgoontah	1	...	1	453 3 4	790 1 14	...	520 0 0	...	520 0 0	...	...
		64.	Digavemarapalgoontah	1	...	1	231 7 2	203 9 6	...	203 9 6	...	203 9 6	...	...
		65.	Talpool	1	...	1	765 4 14	1,201 0 0	...	65 0 0	...	65 0 0	...	...
	POOLEVENDRA	66.	Poopool ... Mohabet Khan ...	29	29	58	49,559 5 0	19,142 7 0	...	2,800 0 0	...	2,800 0 0	...	...
		67.	Kudpul ... Allum Khan ...	32	32	64	39,228 7 8	9,740 5 8	...	2,800 0 0	...	2,800 0 0	...	...
		68.	Yenla ... Venctaputty, Nair ...	26	...	26	9,706 9 10	12,993 9 4	...	2,625 0 0	1,225 0 0	3,850 0 0	...	...
		69.	Koputoottah	1	...	1	141 4 0	184 9 8½	...	169 0 0	...	169 0 0	...	...
		70.	Kamut Nurlah	...	1	1	326 5 7	64 5 15	...	52 0 0	...	52 0 0	...	...
		71.	Naugengootah ... Nagi, Nair ...	4	...	4	2,092 5 0	2,874 2 13	...	1,476 5 10	...	1,476 5 10	...	...
		72.	Kalloopulli ... Kaddooputti, Nair ...	1	...	1	1,485 0 0	1,172 0 0	...	928 2 4	...	928 2 4	...	...
		73.	Chintalgoottahbundah ... Narsim, Nair ...	1	...	1	217 8 3½	1,076 9 2	...	253 1 4	...	253 1 4	...	...
		74.	Yadamaneyn Pollem ... Venkatputti, Nair ...	1	...	1	168 7 8	438 1 8	...	261 5 10	...	261 5 10	...	...
		75.	Nallamaneyn Pollem ... Venkatputti, Nair ...	1	...	1	94 9 4	121 7 0	...	128 2 8	...	128 2 8	...	...
	RAYCHOTTY ...	76.	Motgoottah ... Soobah, Nair ...	1	...	1	494 0 12½	885 0 8	...	289 4 1	...	289 4 1	...	...
		77.	Kapogoondapulli ... Dassi, Nair ...	1	...	1	346 9 8	683 4 12	...	346 9 8	...	346 9 8	...	...
		78.	Nellemoondah ... Singura, Nair ...	1	...	1	249 2 4½	972 3 4	...	253 1 4	...	253 1 4	...	...
		79.	Moodempaur ... Bomi, Nair ...	1	...	1	168 7 8	839 1 0	...	227 8 2	...	227 8 2	...	...
	MUDDUGSERAH ...	80.	Ruttengerry ... Rayapah, Nair ...	119	...	119	14,891 0 14	13,584 8 0	...	5,850 0 0	...	5,850 0 0	...	...
			TOTAL ...	1,064	9	1,073	6,59,786 9 0	6,80,553 8 13½	...	2,34,067 4 7	18,813 9 0	2,52,881 3 7	100	...
			GRAND TOTAL ...	2,072	101	2,173	11,53,450 1 1½	10,09,615 0 10½	...	3,03,410 8 10	23,247 1 12	3,26,658 0 6	1,010	...

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

6.—Under HYDER, the MAHRATTAHS, the NIZAM, and NABOBS of CUDDAPAH; from 1765 to 1782.

[Repeated from page 383.]

DISTRICTS	DIVISIONS		NAMES of POLIGAR DISTRICTS		No. of VILLAGES.			ASSESSMENTS.		Poligars' Annual Pay from Government.	TRIBUTE.			SERVICE.	
								Kamul.	Tippoo Sultan's.		Peshcush.	Nuzzer.	Totals.	Foot.	Horse.
		1.		2.	Old.	New.	Total.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	Canty. Pags.	No.	No.
					58.	59	60.	61.	62.	63.	64.	65.	66.	67.	68.
Harpoonhelly.	KUMPLI	No. 1.	Annagoondy ...	Timmapah Nauk ...	78	...	78	1,53,234 2 15½	90,823 4 5½	...	12,000 0 0	...	12,000 0 0	...	...
	HARPOONHELLY	2.	Harpoonhelly ...	Buvvapah, Nair ...	549	3	552	2,80,736 6 14	2,19,296 8 7½	...	72,000 0 0	...	72,000 0 0	...	...
	KOODLEGAH	3.	Jerremulla ...	Mullikrin, Nair ...	135	...	135	7,344 3 12	22,064 6 11½	...	1,875 0 0	625 0 0	2,500 0 0	...	...
	BELLARI ...	4.	Bellari ...	Veeramah ...	...	...	...	...	...	...	...	...	...	...	...
				TOTAL ...	762	3	765	4,41,305 3 9½	3,32,180 9 9	...	85,875 0 0	625 0 0	86,500 0 0	...	...
Adoni.		5.	Kotreedah ...	Chinnamah & Tennamah ...	...	...	...	...	...	...	...	...	...	...	...
		6.	Kapitral ...	Seetamah & Chinnamah ...	...	...	...	...	...	...	...	...	...	...	...
	GOOLLYAH ...	7.	Doodeendah ...	Permal, Nair ...	5	...	5	1,127 3 7	1,127 3 7	...	845 4 4	178 7 8	1,024 0 12	...	...
		8.	Pandicondah ...	Lall Mennel ...	3	...	3	1,035 9 6	1,035 9 6	...	227 8 4	73 1 4	300 9 8	...	...
		9.	Dewancondah ...	Rahman, Nair ...	...	...	...	...	...	...	...	...	...	...	...
				TOTAL ...	8	...	8	2,163 2 13	2,163 2 13	...	1,073 1 8	251 8 12	1,325 0 4	...	...
Cumum.		10.	Buswapoor ...	Nundikishno, Nair ...	6	...	6	3,867 1 12	4,999 9 12	...	2,100 0 0	...	2,100 0 0	...	...
		11.	Poolal Chenoo ...	Jell Dewasey, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		12.	Bolapilly ...	Jelli Buswapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		13.	Durnal ...	Shashachallapute, Nair ...	56	...	56	13,092 0 10	3,892 11 0	...	3,892 0 11	...	3,892 0 11	...	...
	DOOPAUD ...	14.	Rawoor ...	Soobah, Nair ...	13	...	13	2,127 1 8	1,206 1 6	...	1,206 1 6	...	1,206 1 6	...	...
		15.	Kusaveram ...	Bodi Mullanah ...	7	...	7	357 1 7	373 8 3	...	373 8 3	...	373 8 3	...	...
		16.	Vencadrepoolam ...	Bodi Veeranah ...	18	...	18	4,408 1 0	1,137 5 0	...	1,137 5 0	...	1,137 5 0	...	...
		17.	Anthapah ...	Anthapah, Nair ...	7	...	7	453 2 0	281 8 6	...	281 8 6	...	281 8 6	...	...
		18.	Nillagootlah ...	Vencatasarsoo ...	9	...	9	2,763 6 11	628 1 10	...	628 1 10	...	628 1 10	...	...
				TOTAL ...	116	...	116	29,021 3 2	12,519 5 0	...	9,619 5 4	...	9,619 5 4	...	...
District Principal Collector's.	HUNDY ANANTAPOOR	19.	Hundy Anantpoor ...	Subbapah, Nair ...	65	...	65	43,760 0 0	40,325 9 9½	...	23,800 0 0	2,625 0 0	23,625 0 0	...	...
	RY-DROOG ...	20.	Naddamaloddy ...	Veeramah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	NOSUM ...	21.	Rydroog ...	Vencatapuddy, Nair ...	383	...	383	2,34,795 7 8	1,06,756 8 9	...	50,000 0 0	...	50,000 0 0	...	...
	CHITWEYL ...	22.	Nosum ...	Narsim Reddy ...	...	...	...	...	...	...	...	...	...	...	...
		23.	Chitweyl ...	Comar Vencat Ragava Rauze ...	116	...	116	50,000 3 7	1,30,769 3 8	...	31,500 0 0	5,950 0 0	37,450 0 0	...	...
		24.	Owky ...	Ramakishen Rauze ...	29	...	29	24,236 3 8½	16,879 3 7½	...	10,500 0 0	...	10,500 0 0	...	...
	KOIL KONTLAH	25.	Huzmustgoond & Narsapoor ackamah ...		41	...	41	13,734 4 13½	10,269 4 0½	...	8,400 0 0	1,125 0 0	9,625 0 0	...	...
		26.	Singuputten & Kalwadah Mujel Mulla Reddy ...		...	...	...	...	...	...	...	...	...	...	...
		27.	Bodyemsanoor ...	Boochamah ...	...	...	...	...	...	...	...	...	...	...	...
	DOOWOOR ...	28.	Tippah Reddypulli & Audereddi pulli ...		...	...	...	...	...	...	...	...	...	...	...
		29.	Mantealpaur ...	...	...	...	...	...	...	...	...	...	...	...	...
	CAMALAPORE	30.	Worapaur ...	Kugnut Reddy ...	...	...	...	...	...	...	...	...	...	...	...
		31.	Oopaloor ...	Narsim Reddy ...	...	...	...	...	...	...	...	...	...	...	...
	YADKI ...	32.	Talmurlah ...	Timmah, Nair ...	1	...	1	1,385 5 0	1,654 3 9½	...	1,050 0 0	...	1,050 0 0	...	...
	CHINNUMPITTY ...	33.	Pyapilli ...	Condul, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	HUDJER KURROOR	34.	Muddehera ...	Mullechaurjun, Nair ...	...	...	...	...	...	500 0 0	...	...	...	...	...
		35.	Kemmulpaur ...	Goorpah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		36.	Ghutsem ...	Ragunath, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		37.	Butlapoor ...	Cuddapitti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		38.	Sampilli ...	Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		39.	Toomulgoondi ...	Chinna Cadrapatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		40.	Yellotlah ...	Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		41.	Kalligundah ...	Caddirepah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		42.	Boanmullah ...	Vencatadry, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		43.	Kootapollem ...	Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		44.	Yerragoontapollem ...	Cuddipatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		45.	Madaseypollem ...	Modah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		46.	Maddapilli ...	Vencatapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		47.	Papy pulli ...	Paupah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		48.	Tutt ...	Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		49.	Rampicheria ...	Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		50.	Mulpyal ...	Vencatapatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		51.	Doodipilli ...	Boti Mull, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		52.	Munddancheroo ...	Buswant, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		53.	Kohinti ...	Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		54.	Marella ...	Kenah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		55.	Shillearpollem ...	Buswapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	GORUMCONDAH ...	56.	Yerravarpollem ...	Timmapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		57.	Milacherroo ...	Chenna, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		58.	Rungungapollem ...	Poppy, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		59.	Yellamundah ...	Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		60.	Gangicheetla ...	Mosel, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		61.	Munchenroo ...	Chinnapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		62.	Wpoolyamulah ...	...	...	...	...	...	...	...	...	...	...	...	...
		63.	Yegavamarapahgoontah ...	...	...	...	...	...	...	...	...	...	...	...	...
		64.	Digvamarapahgoontah ...	...	...	...	...	...	...	...	...	...	...	...	...
		65.	Taipool ...	...	...	...	...	...	...	...	...	...	...	...	...
		66.	Taipool ...	Mohabul Khan ...	29	...	29	40,559 5 0	10,442 9 2	...	3,150 0 0	...	3,150 0 0	...	...
		67.	Koodal ...	Allum Khan ...	32	...	32	39,228 7 8	9,740 8 5	...	2,800 0 0	...	2,800 0 0	...	...
	POOLEVENDRA	68.	Yemla ...	Vencatapatty, Nair ...	1	...	1	140 4 0	184 9 8½	...	169 0 0	...	169 0 0	...	...
		69.	Lingumtulah ...	...	1	...	1	326 5 7	64 5 15	...	59 8 0	...	59 8 0	...	...
		70.	Komut Nutlah ...	...	...	...	...	...	...	...	...	...	...	...	...
		71.	Nangeegoontah ...	Nagi, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		72.	Kallicopilli ...	Coddrapatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		73.	Chintalgontahbundoh ...	Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	RAYCHOTTY ...	74.	Yadamaneyn Pollem ...	Venkatpatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		75.	Nollamaneyn Pollem ...	Venkatapatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		76.	Motgootlah ...	Soobah, Nair ...	1	...	1	494 0 12½	885 0 5	...	885 8 0	...	885 8 0	...	...
		77.	Kopoogoondapulli ...	Dassi, Nair ...	1	...	1	346 9 8	683 4 12	...	683 4 12	...	683 4 12	...	...
		78.	Jalelmodah ...	Singum, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		79.	Moodeampaur ...	Bomi, Nair ...	...	...	...	...	300 0 0	...	...	...	...	...	...
	MUDDUGSERAH ...	80.	Ruttergerry ...	Rayapah, Nair ...	...	1	...	...	...	...	...	...	...	...	...
				TOTAL ...	700	1	701	4,49,663 8 8½	4,34,257 0 14	500 0 0	1,30,197 3 4	9,800 0 0	1,39,997 3 4	...	...
				GRAND TOTAL ...	1,586	4	1,590	9,22,153 8 0½	7,81,126 8 4	500 0 0	2,26,765 0 0	10,676 8 12	2,37,441 8 12	...	...

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

7.—Under TIPPOO SULTAN and the NIZAM; from 1782 to 1792.

[Repeated from page 383.]

DISTRICTS.	DIVISIONS.	NAMES of POLIGAR DISTRICTS.	No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS. Kamul.	Tippoo Sultan's.	Peishcush.	Nuzzur.	Total.	Foot.	Horse.
		1. 2.	69.	70.	71.	72. Canty. Pags.	73. Canty. Pags.	74. Canty. Pags.	75. Canty. Pags.	76. Canty. Pags.	77. Canty. Pags.	78. No.	79. No.
HARPONHELLY.	KUMPLI ...	No. 1. Annagoondy ... Timmapah Rauze ...	...	...	...	...	...	...	...	...	...	...
	HARPONHELLY ...	2. Harponhelly ... Busvapah, Nair ...	...	...	...	...	...	...	...	...	...	...
	KOODLEGAH ...	3. Jerremulla ... Mullikoin, Nair ...	...	...	...	...	...	...	...	...	...	...
	BELLARI ...	4. Bellari ... Veeramah ...	...	...	...	...	...	...	...	...	...	...
		Total ...	...	...	...	...	...	...	...	...	...	...
ADONI.	GOOLLYAH ...	5. Kotcondah ... Chinnamah & Temamah ...	41	...	41	10,223 0 6	10,223 0 6	...	13,000 0 0	13,000 0 0	...	...
		6. Kapittal ... ... Seotamah & Chinnamah ...	24	...	24	5,220 3 2	5,220 3 2	...	6,500 0 0	6,500 0 0	...	...
		7. Doodecondah ... Permal, Nair ...	5	...	5	1,127 3 7	1,127 3 7	...	845 3 4	1,021 0 12	...	...
		8. Pandicondah ... Lall Munne ...	3	...	3	1,035 9 6	1,035 9 6	...	257 8 4	300 9 8	...	...
		9. Dewancondah ... Rahman, Nair ...	5	...	5	1,858 5 15	1,858 5 15	...	1,257 5 0	1,527 5 0	...	...
		Total ...	78	...	78	19,465 2 4	19,465 2 4	...	22,100 6 8	22,352 5 4	...	...
CUDDAPAH.	DOOPAUD ...	10. Buswapoor ... Nundikishoo, Nair ...	...	...	...	...	...	...	...	...	...	...
		11. Poolal Chenoo ... Jelli Dewaker, Nair ...	...	...	...	...	...	...	...	...	...	...
		12. Bolapilly ... ... Jelli Busvapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		13. Dornal ... ... Shashachallapute, Nair ...	36	...	36	13,092 0 10	3,892 0 11	...	3,892 0 11	3,892 0 11	...	...
		14. Rawoor ... ... Soobah, Nair ...	13	...	13	3,127 1 8	1,206 1 6	...	1,206 1 6	1,206 1 6	...	...
		15. Kusaveram ... ... Bodi Mullanah ...	7	...	7	357 1 7	373 8 3	...	373 8 3	373 8 3	...	...
		16. Vencadrepoolam ... Bodi Veeranah ...	18	...	18	4,468 1 0	1,937 5 0	...	1,137 5 0	1,137 5 0	...	...
		17. Whorlagoontah ... Antapah, Nair ...	7	...	7	452 2 0	281 8 6	...	281 8 6	281 8 6	...	...
		18. Nillagootiah ... Vencatnarsoo ...	9	...	9	2,763 6 11	628 1 10	...	628 1 10	628 1 10	...	...
		Total ...	110	...	110	25,160 1 6	7,319 5 4	...	7,519 5 4	7,519 5 4	...	...
	HUNDY ANANTAPOOR	19. Hundy Anantpoor ... Siddapah, Nair ...	...	...	...	...	...	...	...	...	...	...
	RY-DROOG ...	20. Naddamdoddy ... Vencamah, Nair ...	...	...	...	...	...	...	...	...	...	...
	NOSUM ...	21. Rydroog ... ... Vencatapuddy, Nair ...	...	...	...	...	...	...	...	...	...	...
	CHITWEYL ...	22. Nossum ... ... Narsim Reddy ...	...	...	...	...	...	...	...	...	...	...
		23. Chitweyl ... ... Comar Vencat. Ragaya Rauze ...	...	...	...	...	...	...	...	...	...	...
	KOIL KONTLAH ...	24. Owky ... Ramakishen Rauze ...	...	...	...	...	...	...	...	...	...	...
		25. Hunmuntgoond & Narsapoor ackamah ...	...	...	...	...	...	...	...	...	...	...
		26. Singaputten & Kalwadah Mujel Mulla Reddy ...	...	...	...	...	...	...	...	...	...	...
		27. Bodyemanoor ... Boochamah ...	...	...	...	...	...	...	...	...	...	...
	DOOWOOR ...	28. Tippah Reddy pulli & Audereddy pulli ...	...	...	...	...	...	...	...	...	...	...
		29. Mootaal paur	...	...	...	...	...	...	...	...	...	...
	CAMALAPORE	30. Worapaur ... Kugput Reddy ...	...	...	...	...	...	...	...	...	...	...
	YADKI ...	31. Oopaloor ... Narsim Reddy ...	...	...	...	...	...	...	...	...	...	...
		32. Talmurlah ... Kenam Rauz ...	1	...	1	1,358 5 0	1,954 3 9½	...	1,954 3 9½	1,954 3 9½	...	...
	CHINNUMPITTY	33. Pyapilli ... ... Condul, Nair ...	...	...	...	...	...	...	...	...	...	...
	HUDJER KURROOR	34. Muddehera ... Mullekserjun, Nair ...	...	...	...	...	...	...	...	...	...	...
		35. Kummulpaur ... Goorapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		36. Ghuttem ... ... Ragoonat, Nair ...	...	...	...	...	...	...	...	...	...	...
		37. Butlapoor ... ... Coddalputti, Nair ...	...	...	...	...	...	...	...	...	...	...
		38. Sampilli ... ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		39. Toomulgoondi ... Chinna Cadrapatti, Nair ...	...	...	...	...	...	...	...	...	...	...
		40. Yellootlah ... ... Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		41. Kullipundah ... ... Caddrepah, Nair...	...	...	...	...	...	...	...	...	...	...
		42. Hoosmullah ... ... Vencatadry, Nair ...	...	...	...	...	...	...	...	...	...	...
		43. Kootapollem ... ... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...
		44. Yerragoontapollem ... Cuddriputti, Nair ...	...	...	...	...	...	...	...	...	...	...
		45. Madaneypollem ... ... Modah, Nair ...	...	...	...	...	...	...	...	...	...	...
		46. Maddanpilli ... ... Vencatapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		47. Papy palli ... ... Paupah, Nair ...	...	...	...	...	...	...	...	...	...	...
		48. Tutt ... ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...
		49. Rampicherla ... ... Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...
	GORUMCONDAH ...	50. Mulpal ... ... Vencataputti, Nair ...	...	...	...	...	...	...	...	...	...	...
		51. Doodpilli ... ... Bori Mulli, Nair ...	...	...	...	...	...	...	...	...	...	...
		52. Mundlancheroo ... Busvant, Nair ...	...	...	...	...	...	...	...	...	...	...
		53. Kohimti ... ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		54. Marella ... ... Ramah, Nair ...	...	...	...	...	...	...	...	...	...	...
		55. Shillurpollem ... Busvapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		56. Yerravarpollem ... Timmapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		57. Milcherroo ... ... Chinna, Nair ...	...	...	...	...	...	...	...	...	...	...
		58. Rungungerpollem ... Papy, Nair ...	...	...	...	...	...	...	...	...	...	...
		59. Yellamundah ... ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		60. Gangulcheruah ... ... Mosel, Nair ...	...	...	...	...	...	...	...	...	...	...
		61. Maddicherroo ... ... Chinnapah, Nair ...	...	...	...	...	...	...	...	...	...	...
		62. Woodyamulki	...	...	...	...	...	...	...	...	...	...
		63. Yegavamsrapahgoontah	...	...	...	...	...	...	...	...	...	...
		64. Digvamsrapahgoontah	...	...	...	...	...	...	...	...	...	...
		65. Taipool	...	...	...	...	...	...	...	...	...	...
		66. Taipool ... ... Mohabut Khan ...	...	...	...	...	...	...	...	...	...	...
		67. Kuddul ... ... Allum Khan ...	...	...	...	...	...	...	...	...	...	...
	POOLEVENDRA ...	68. Yemla ... ... Vencatapputty, Nair ...	...	...	...	...	...	...	...	...	...	...
		69. Lagnatullah	1	...	1	140 4 0	184 9 8	...	169 0 0	169 0 0	...	...
		70. Komat Nellah	1	...	1	326 5 7	64 5 15	...	59 8 0	59 8 0	...	...
		71. Naugengoostah ... Nags, Nair ...	...	...	...	...	...	...	...	...	...	...
		72. Kalloopilli ... ... Kuddroopotti, Nair ...	...	...	...	...	...	...	...	...	...	...
		73. Chintalgontahbundah... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...
		74. Yadamaneya Pollem ... Venkatputti, Nair ...	...	...	...	...	...	...	...	...	...	...
	RAYCHOTTY ...	75. Nollamaneya Pollem... Venkataputti, Nair ...	...	...	...	...	...	...	...	...	...	...
		76. Morgontah ... ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...
		77. Kopoogoondapalli ... Dassi, Nair ...	1	...	1	346 9 8	683 4 12	...	683 4 12	683 4 12	...	...
		78. Jellelmundah ... ... Singurn, Nair ...	...	...	...	...	...	...	...	...	...	...
		79. Moodamapur ... ... Bomi, Nair ...	...	...	...	...	...	...	...	...	...	...
	MUDDUGSERAH ...	80. Ruttengerry ... ... Rayapah, Nair ...	1	...	1	...	...	...	...	...	...	...
		TOTAL ...	5	...	5	2,172 3 15	2,187 8 12½	...	2,866 6 5½	2,866 6 5½	...	...
		GRAND TOTAL ...	193	...	193	46,797 7 9	30,172 1 4½	...	32,486 8 1½	32,738 6 12½	...	...

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

8.—Under TIPPOO SULTAN and the NIZAM; from 1792 to 1799.

[Repeated from page 389.]

DISTRICTS.	DIVISIONS.	No.	NAMES of POLIGAR DISTRICTS.	No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS: Kamal. Casty. Pags.	Tippoo Sultan's. Casty. Pags.	Poligars' Annual Pay from Government. Casty. Pags.	TRIBUTE. Peshcush. Casty. Pags.	Nuzzer. Casty. Pags.	Totals. Casty. Pags.	SERVICE. Foot. No.	Horse. No.
		1.	2.	80.	81.	82.	83.	84.	85.	86.	87.	88.	89.	90.
District Principal Collector's.	HARPONHELLY.	No.	KUMPLI:											
		1.	Annagoondy ... Timmapah Raute ...	...	...	...	...	...	...	...	...	...	...	...
		2.	Harponhelly ... Buvapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		3.	Jerremilla ... Mullikein, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		4.	Bellari ... Veerama ...	...	...	...	...	...	...	...	...	...	...	...
			TOTAL ...	...	...	...	...	...	...	...	...	...	...	...
	ADONI.	5.	Kotcondah ... Chinnsmah & Temamah ...	...	1	1	865 6 4	765 6 4	720 0 0	...	...	...	...	...
		6.	Kapitrol ... Seetanah & Chinnamah ...	...	...	...	...	...	...	845 3 4	178 7 8	1,024 0 12	...	...
		7.	Doodecondah ... Pernal, Nair ...	5	...	5	1,127 3 7	1,127 3 7	...	227 8 4	73 1 4	300 9 8	...	...
		8.	Pandicondah ... Lall Munne ...	3	...	3	1,035 9 6	1,035 9 6	...	1,257 5 0	...	1,257 5 0	...	...
		9.	Dewancondah ... Rahman, Nair ...	5	...	5	1,825 5 15	1,825 5 15	...	...	...	...	...	...
			TOTAL ...	13	1	14	4,853 5 0	4,753 5 0	720 0 0	2,330 6 8	251 8 12	2,582 5 4	...	...
	CUMBUM.	10.	Buswapoor ... Nundikishos, Nair ...	6	...	6	3,801 1 12	4,999 9 12	...	2,600 0 0	...	2,100 0 0	...	...
		11.	Poolal Chenoo ... Jelli Dewaker, Nair ...	55	16	71	8,473 7 0	17,833 6 12	...	6,597 8 0	1,040 0 0	4,637 8 0	...	...
		12.	Bolapilly ... Jelli Buvapah, Nair ...	14	11	25	5,729 8 0	7,042 1 6	...	1,905 8 0	780 0 0	2,685 8 0	...	...
		13.	Dornal ... Shashachallapute, Nair ...	56	5	61	16,598 7 4	4,785 8 4	...	3,013 7 4	975 0 0	3,988 7 4	...	...
		14.	Rawoor ... Soobah, Nair ...	13	...	13	2,127 1 8	1,206 7 6	...	803 9 5	...	803 9 5	...	...
		15.	Kouveram ... Bodi Mallaiah ...	7	1	8	392 4 15	296 4 15	...	267 1 12	...	332 1 12	...	...
		16.	Venceadrepoolam ... Bodi Veeraiah ...	18	...	18	4,468 1 0	1,437 5 0	...	754 8 0	260 0 0	1,014 8 0	...	...
		17.	Whorlagoontah ... Antapah, Nair ...	7	...	7	452 2 0	1,681 8 6	...	162 5 0	20 0 0	182 5 0	...	...
		18.	Nillagoottah ... Venciatanson ...	9	...	9	2,776 6 11	698 1 10	...	412 2 11	65 0 0	478 2 11	...	...
			TOTAL ...	185	33	218	45,916 1 4	38,701 9 4	...	12,418 9 14	3,305 9 0	15,624 8 14	...	...
	DOOPAUD ...	19.	Hundy Anantpoor ... Siddapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		20.	Naddamaddy ... Vencamah, Nair ...	5	...	5	2,415 0 0	4,000 0 0	...	2,645 2 2	...	2,645 2 2	...	...
		21.	Rydroog ... Venciapaddy, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		22.	Nosum ... Narsim Reddy ...	43	...	43	26,205 1 5	37,060 3 7½	...	28,875 0 0	1,968 7 8	30,843 7 8	...	...
		23.	Chitweyl ... Camar Venust. Ragava Rauze ...	116	...	116	50,662 5 7	130,769 3 8	...	14,000 0 0	17,500 0 0	31,500 0 0	...	...
		24.	Gwky ... Ramakistna Rauze ...	...	...	...	...	...	...	...	...	...	...	...
	KOIL KONTLAH ...	25.	Hummuntgoond & Narsapoor ackamah ...	41	...	41	13,234 4 13½	16,269 4 0½	...	10,859 0 0	...	10,859 0 0	...	...
		26.	Singaputten & Kalwadah Mujel Mulla Reddy ...	10	...	10	8,349 5 14	12,763 9 3½	...	7,000 0 0	...	7,000 0 0	...	...
		27.	Bodyemanoor ... Boochemah ...	...	...	...	...	...	...	...	...	...	...	...
		28.	Tippah Reddypalli & Auderreddi pulli ...	3	...	3	4,800 0 0	6,173 1 4	...	1,140 1 0	...	1,140 1 0	...	...
		29.	Mooteiapaur ... Kistnah ...	7	...	7	4,854 2 0	6,000 6 0	...	1,400 0 0	350 0 0	1,750 0 0	...	...
		30.	Wyrapaur ... Kuppur Reddy ...	7	...	7	4,799 3 5½	8,378 0 7	...	2,300 0 0	...	2,300 0 0	...	...
		31.	Gopaloor ... Narsim Reddy ...	1	...	1	2,517 6 1	2,711 2 0	...	1,400 0 0	...	1,400 0 0	...	...
		32.	Taimurlah ... Konam Raze ...	1	...	1	1,358 5 0	1,954 3 9½	...	1,750 0 0	175 0 0	1,925 0 0	...	...
		33.	Pyapilli ... Condah Naze ...	...	...	...	...	...	...	...	...	...	...	...
		34.	Mullecknurpa, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		35.	Kummulpaur ... Gooraiah, Nair ...	1	...	1	390 0 0	642 4 8½	...	47 2 8	...	47 2 8	...	...
		36.	Ghuttem ... Ragunath, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		37.	Botlapoor ... Caddaiputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		38.	Sampilli ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		39.	Toomulgoondi ... Chinna Caddaputti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		40.	Yellotlah ... Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		41.	Kullipundah ... Caddirapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		42.	Boanmullah ... Venciadevy, Nair ...	1	...	1	76 6 2	245 3 14	...	245 3 14	...	245 3 14	...	...
		43.	Kootapollem ... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		44.	Yerragoontapollem ... Caddriputti, Nair ...	1	...	1	148 4 7	540 9 0	...	253 1 4	...	253 1 4	...	...
		45.	Madaseypollem ... Madah, Nair ...	1	...	1	5 9 1	92 5 12	...	98 5 12	...	98 5 12	...	...
		46.	Maddanpilli ... Vencatapah, Nair ...	2	...	2	421 8 12	1,218 7 8	...	253 1 4	...	253 1 4	...	...
		47.	Papy pulli ... Paupah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		48.	Tutt ... Soobah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		49.	Rampicheria ... Veerapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	GORUMCONDAH ...	50.	Mullyal ... Vencatapatti, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		51.	Doodipilli ... Bori Mall, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		52.	Munddancheroo ... Bawaet, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		53.	Kobisti ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		54.	Marella ... Ramah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		55.	Shillwarpollem ... Buswapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		56.	Yerravarpollem ... Timmapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		57.	Mitacherroo ... Chinna, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		58.	Rungungargollem ... Papy, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		59.	Yellamundah ... Mullapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		60.	Ganjacherla ... Mussi, Nair ...	1	...	1	...	...	...	...	...	...	...	...
		61.	Madicherroo ... Chinnapah, Nair ...	1	...	1	...	...	...	...	...	...	...	...
		62.	Woodyamulah	1	...	1	730 0 0	813 3 2	...	813 3 2	...	813 3 2	...	...
		63.	Yegavamasapalgoontah	1	...	1	453 3 4	290 1 14	...	290 1 14	...	290 1 14	...	...
		64.	Digvamarapalgoontah	1	...	1	238 7 2	203 9 6	...	171 3 12	...	171 3 12	...	...
		65.	Taipool	1	...	1	765 4 14	1,201 0 0	...	1,201 0 0	...	1,201 0 0	...	...
		66.	Taipool ... Mohabet Khan ...	...	...	...	...	...	...	...	...	...	...	...
		67.	Kudaty ... Allum Khan ...	...	...	...	...	...	...	...	...	...	...	...
	POOLEVENDRA	68.	Yenda ... Vencatapatty, Nair ...	26	...	26	9,796 9 10	12,993 9 4	...	3,500 0 0	1,050 0 0	4,550 0 0	...	...
		69.	Lingamutlah	1	...	1	140 4 0	184 9 8½	...	184 9 8	...	184 9 8	...	...
		70.	Komut Nutlah	1	...	1	326 5 7	64 5 15	...	64 5 15	...	64 5 15	...	...
		71.	Naugungoontah ... Nagi, Nair ...	4	...	4	2,092 5 0	2,874 2 13	...	2,874 2 13	...	2,874 2 13	...	...
		72.	Kalloopilli ... Koddreppuni, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		73.	Chintalgontahbundoh ... Narsim, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	RAYCHOTTY ...	74.	Yadamaneyn Pollem ... Venkatpati, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		75.	Nollamaneyn Pollem ... Venkatapah, Nair ...	...	...	...	...	...	...	...	...	...	...	...
		76.	Motgootah ... Soobah, Nair ...	1	...	1	346 9 8	633 4 12	...	683 4 12	...	683 4 12	...	...
		77.	Kopoogoondapulli ... Dassi, Nair ...	1	...	1	249 3 4½	396 5 0	...	396 5 0	...	396 5 0	...	...
		78.	Jelolemondah ... Singuru, Nair ...	1	...	1	168 7 8	859 1 0	...	859 1 0	...	859 1 0	...	...
		79.	Boonkanapur ... Bomi, Nair ...	...	...	...	...	...	...	...	...	...	...	...
	MUDDUGSERAH ...	80.	Ruttengerry ... Rayapah, Nair ...	1	...	1	...	...	...	...	...	...	...	...
			TOTAL ...	279	2	281	1,37,945 1 13½	2,51,765 4 3½	...	85,070 1 14½	21,043 7 8	1,06,114 2 6½	...	...
			GRAND TOTAL ...	477	36	513	1,88,248 8 1½	2,04,454 8 7½	720 0 0	1,00,090 1 4½	24,501 5 4	1,24,591 6 8½	...	...

Continued on the next page.

NATIONAL ARCHIVES OF INDIA

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

9.—Under the NIZAM, in 1799—1800.

[Repeated from page 389.]

DISTRICTS	DIVISIONS.	NAMES of POLIGAR DISTRICTS	No. of VILLAGES: Old.	New.	Total.	ASSESSMENTS: Kistnā Cuny. Pags.	Tippoo Sultan's Cuny. Pags.	Poligars' Annual Pay to Peons. Cuny. Pags.	TRIBUTE: Peishcush. Cuny. Pags.	Nuzzur. Cuny. Pags.	Total. Cuny. Pags.	REMARKS: Fasl.	Name
1	2	3	91.	92.	93.	94.	95.	96.	97.	98.	99.	100.	101.
HARPONHELLY.		No.											
	KUMPLI	1. Anagundy						1400 0 0					
	HARPONHELLY	2. Harponhelly	17	—	17	63,720 0 0	30,270 0 0	—	—	—	—		
	KOODLEGAH	3. Jawmalla	435	—	435	3,344 2 16	29,064 6 0 13	—	8,730 0 0	—	8,730 0 0		
	BELLARI	4. Yemmoor											
		TOTAL	452	—	452	67,064 2 16	59,334 6 0 13	1400 0 0	8,730 0 0	—	8,730 0 0		
ADONI.		5. Cummul	1	—	1	365 0 4	365 0 4	700 0 0	—	—	—		
	GOOLLYAH	6. Kaptal	—	—	—	—	—	—	—	—	—		
		7. Gundoorgah	3	—	3	1,227 3 7	1,227 3 7	—	825 3 4	175 2 8	1,000 0 0		
		8. Pendicondah	2	—	2	1,653 2 6	1,653 2 6	—	207 2 13	72 3 3	280 0 0		
		9. Dowreendah	3	—	3	1,832 1 13	1,832 1 15	—	1,227 2 —	—	1,227 3 0		
		TOTAL	14	—	14	5,077 7 —	5,077 7 —	700 0 0	2,260 1 4	247 6 12	2,507 3 0		
CUDDAPA.	DOOPAUD	10. Basarpore	6	—	6	1,861 1 16	1,999 3 16	—	8,000 0 —	—	8,000 0 —		
		11. Pedal Chenna	31	—	31	3,861 3 15	3,861 3 15	—	1,697 2 —	1,040 0 0	2,737 2 —		
		12. Belapilly	25	—	25	3,709 0 0	3,709 0 0	—	2,965 0 0	770 0 0	3,735 0 0		
		13. Jamal	61	—	61	10,342 2 2	10,342 2 2	—	3,013 2 14	1,000 0 0	4,013 2 14		
		14. Rawoor	13	—	13	2,167 2 8	1,206 2 8	—	803 0 3	—	803 0 3		
		15. Kasthoory	8	—	8	796 2 15	796 2 15	—	267 1 12	—	1,330 3 12		
		16. Veerabrapoolem	18	—	18	4,488 1 —	1,137 2 —	—	734 0 —	200 0 0	1,004 0 0		
		17. Wurlagoontah	1	—	1	1,137 2 —	1,137 2 —	—	1,824 1 —	—	1,824 1 —		
		18. Nillagoottah	9	—	9	4,003 0 11	648 1 10	—	413 2 14	93 2 0	478 2 11		
		TOTAL	210	—	210	43,906 1 4	30,837 3 4	—	18,418 0 11	3,103 2 0	21,624 3 11		
	HUNDY ANANTAPOOR	19. Hundy Anantpoor	1	—	1	891 0 0	891 0 0	—	—	—	—		
		20. Maddanchabby	3	—	3	6415 0 0	4,000 0 0	—	2,845 0 0	—	2,845 0 0		
	RY-DROOG	21. Rydroog	—	—	—	—	—	—	—	—	—		
	NOSHUR	22. Noosur	—	—	—	—	—	—	—	—	—		
	CHITWEYL	23. Chitweyl	43	—	43	25,186 0 0	37,986 0 0	—	6,986 2 8	1,868 2 8	38,847 2 8		
		24. Cheney	110	—	110	30,000 3 —	30,000 3 —	—	14,500 0 0	17,500 0 0	32,000 0 0		
	KOIL KONTLAH	25. Owky	11	—	11	8,004 2 8	8,004 2 8	—	6,000 0 0	—	6,000 2 8		
		26. Hunimenagoond & Narsapoor adawauk	46	—	46	13,724 2 13	8,063 2 10	—	10,850 0 —	—	10,850 0 —		
		27. Singapoor & Kalwadi Mull Mulla Reddy	1	—	1	1,000 0 0	1,000 0 0	—	1,000 0 0	—	1,000 0 0		
		28. Bodyamsoor	1	—	1	787 2 0	14,163 2 0	—	250 0 —	—	250 0 —		
		29. Tippah Reddy pulli & Anantpoor pulli	3	—	3	6,000 0 0	6,000 0 0	—	4,148 0 0	—	4,148 0 0		
	DOOWOOR	30. Nuttoal pare	7	—	7	4,654 0 0	8,000 0 0	—	4,270 0 0	250 0 0	4,520 0 0		
		31. Wongoor	7	—	7	4,654 0 0	8,000 0 0	—	4,270 0 0	1,250 0 0	5,520 0 0		
	CAMALAPORE	32. Oopaloor	2	—	2	2,327 2 11	2,211 2 —	—	1,400 0 0	—	1,400 0 0		
	VADRI	33. Talwandah	2	—	2	1,654 2 8	1,654 2 8	—	1,250 0 0	175 0 0	1,425 0 0		
	CHINNUMPITTY	34. Pyapilli	1	—	1	777 2 —	844 2 —	—	350 0 0	—	350 0 0		
	HUDDER KURROOR	35. Maddoora	1	—	1	1,654 2 8	15,000 0 0	—	5,265 2 8	2,150 2 8	8,416 2 8		
		36. Kummulapoor	1	—	1	200 0 0	200 0 0	—	47 2 8	—	47 2 8		
		37. Chinna —	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	2,150 0 0	10,650 0 0		
		38. Bellapoor	1	—	1	8,723 2 —	8,723 2 —	—	4,250 0 0	2,150 0 0	6,400 0 0		
		39. Sanguilli	1	—	1	1,654 2 8	1,654 2 8	—	1,250 0 0	175 0 0	1,425 0 0		
		40. Toomalgundi	3	3	6	1,459 1 13	6,477 0 14	—	1,427 2 —	1,400 0 0	2,827 2 —		
		41. Yellandu	1	—	1	650 2 13	650 2 13	—	800 0 0	175 0 0	975 0 0		
		42. Kollipandah	1	2	3	4,300 2 14	4,008 2 8	—	1,918 2 4	250 2 4	2,140 0 0		
		43. Bommakallu	—	—	—	—	1,654 2 8	—	1,250 0 0	—	1,250 0 0		
		44. Kottapalle	—	—	—	1,251 2 10	1,654 2 15	—	700 0 0	—	700 0 0		
		45. Yemmapoolem	—	—	—	1,251 2 10	1,654 2 15	—	453 1 4	—	453 1 4		
		46. Mahomeypoolem	—	—	—	3 0 0	3 0 0	—	3 0 0	—	3 0 0		
		47. Muddanpilly	1	—	1	10,162 2 —	13,911 2 —	—	10,500 0 0	1,750 0 0	12,250 0 0		
		48. Pany pilly	1	—	1	344 2 8	772 2 8	—	250 0 0	—	250 0 0		
		49. Tatti	1	—	1	344 2 8	—	—	250 0 0	—	250 0 0		
		50. Rampicherla	1	—	1	1,654 2 8	—	—	1,000 —	—	1,000 —		
		51. Mulpur	1	—	1	1,654 2 8	2,654 2 10	—	500 0 0	—	2,650 0 0		
		52. Dandipilli	1	—	1	1,654 2 8	2,654 2 10	—	2,322 2 8	—	2,322 2 8		
		53. Mandadoorpad	1	—	1	1,654 2 8	4,917 2 7	—	2,476 2 8	392 2 8	2,868 0 0		
		54. Kondamadoogoo	1	—	1	1,654 2 8	2,654 2 10	—	2,000 0 0	—	2,000 0 0		
		55. Kolcoor	1	—	1	1,654 2 8	1,654 2 7	—	1,000 0 0	700 0 0	2,400 0 0		
		56. Mawlie	1	—	1	1,654 2 8	1,156 2 14	—	445 0 0	—	445 0 0		
		57. Dulleempulleem	1	—	1	1,654 2 8	999 2 10	—	660 0 0	—	660 0 0		
		58. Yerrampulleem	1	—	1	1,654 2 8	1,654 2 8	—	534 2 12	—	534 2 12		
		59. Hindhenoor	1	—	1	1,654 2 8	318 2 0	—	250 0 0	—	250 0 0		
		60. Bungampulleem	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		61. Yellamadah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		62. Gurrichintah	1	—	1	1,654 2 8	318 2 0	—	250 0 0	—	250 0 0		
		63. Madicherla	1	—	1	1,654 2 8	—	—	—	—	—		
		64. Woodumoor	1	—	1	1,654 2 8	1,654 2 8	—	895 2 4	—	895 2 4		
		65. Yagnemungapootah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		66. Dupmungapootah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		67. Tatpoor	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		68. Tatpoor	29	29	58	28,559 2 8	28,559 2 8	—	7,500 0 0	—	7,500 0 0		
		69. Kaddur	30	—	30	8,654 2 8	8,654 2 8	—	3,500 0 0	—	3,500 0 0		
		70. Yerrakottah	1	—	1	1,654 2 8	1,654 2 8	—	1,250 0 0	—	1,250 0 0		
		71. Lingumcondah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		72. Kottur Nuttah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		73. Nangampetah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		74. Cotapilly	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		75. Chintagoondahbodoo	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		76. Yarlamoora Pulleem	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		77. Nallamoora Pulleem	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		78. Mangumbah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		79. Kongondapilly	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		80. Kondamadoogoo	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		81. Bodumpoor	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		82. Kottapoor	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
	RAYCHOTTY	83. Raychotty	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		84. Mangumbah	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		85. Kongondapilly	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		86. Kondamadoogoo	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		87. Bodumpoor	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		88. Kottapoor	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
	MUDDUGSEHAH	89. Ramagiri	1	—	1	1,654 2 8	1,654 2 8	—	1,000 0 0	—	1,000 0 0		
		TOTAL	455	29	474	3,03,512 2 12	3,80,941 2 13	—	1,13,874 2 8	28,843 2 12	1,42,718 1 4		
		GRAND TOTAL	877	29	906	4,70,000 2 12	4,24,693 2 13	2100 0 0	1,27,543 2 14	32,091 2 8	1,59,634 5 0		

Continued on the next Page.

NATIONAL ARCHIVES OF INDIA

APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

AN ABSTRACT STATEMENT OF THE POLIGARS IN THE CEDED DISTRICTS.

1st.—Under the COMPANY'S Government, from 1800 till 1801.

DISTRICTS.	DIVISIONS	No.	NAMES of POLIGAR DISTRICTS.	No. of VILLAGES: Old	New.	Total.	ASSESSMENT: Peishcush. Cumy. Pagd.	Nuzzeranam. Cumy. Pagd.	Total. Cumy. Pagd.	No.	SUSPENDED or Military Service Poligars. Estimated Rent of their Lands. Cumy. Pagd.	POLIGARS' Annual ALLOWANCES. In Lands. Cumy. Pagd.	In Money. Cumy. Pagd.	Total. Cumy. Pagd.	TOTAL Annual Allowances to Poligars and Suspended Poligars. 1st. 1800. 1st. 1801. Cumy. Pagd.	Estimated Annual Produce of the Poligars Peishcush and Nuzzeranam. 1st. 1800. 1st. 1801. Cumy. Pagd.	REMARKS.
		1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
		No.															
Ceded Districts.	KUMPLI	1.	Assagunady — Timmapah Nayer										5,400 0 0	5,400 0 0	5,400 0 0		Pensioned by Government.
	HARPONHELLY	2.	Harponhelly — Boyapah, Naig	17		17	25,500 0 0	10,000 0 0					500 0 0	500 0 0	25,500 0 0	3,500 0 0	Holds a highway by order of Government.
	KOOLIGAH	3.	Kooligah — Mahimdo, Naig										500 0 0	500 0 0			Pension, but has no authority in the District.
	BELLARI	4.	Bellari — Veeranah									40 0 0	2,100 0 0	2,140 0 0	10,000 0 0	3,500 0 0	Do. Do.
			Total	17		17	25,500 0 0	10,000 0 0				40 0 0	8,500 0 0	8,540 0 0	40,000 0 0	7,000 0 0	
Adoni.	GOOLLYAH	5.	Kotoondah — Chinnamah & Tammiah							259	1,300 0 145	78 0 0	800 0 0	878 0 0	2,178 0 0		Resided, but has no authority in the District.
		6.	Sumbah — Chinnamah & Chinnamah							42	210 0 0	21 0 0	200 0 0	221 0 0	431 0 0		Pensioned by order of Government.
		7.	Doodoondah — Parsoo, Naig	5		5	1,247 3 1	1,255 2 0	2,502 5 1	71	355 0 0	213 0 0	1,500 0 0	1,713 0 0	2,068 0 0		Pensioner, but has no authority in the District.
		8.	Poodoondah — Lal Mooni	3		3	1,035 0 0	1,035 0 0	2,070 0 0	72	360 0 0	216 0 0	1,500 0 0	1,716 0 0	2,076 0 0		Resided, but has no authority in the District.
		9.	Dewanoondah — Rahman, Naig							43	215 0 0	129 0 0	1,000 0 0	1,129 0 0	1,344 0 0		
			Total	8		8	2,282 3 1	2,290 2 0	4,572 5 1	487	2,440 0 145	857 0 0	5,000 0 0	5,857 0 0	8,297 0 0		
Cuddapah.	DOOPAUD	10.	Boyagoor — Nandiahdoo, Naig							188	4,763 1 14						Do. Do.
		11.	Jelli Chenoor — Jelli Doraisawmy, Naig							107	2,714 0 0						Jaghire resumed.
		12.	Bolagolly — Jelli Boyagood, Naig							107	574 0 0	600 0 0		600 0 0	600 0 0		Manages his District.
		13.	Dupaud — Chinnah Mahimdo, Naig	40		40	10,256 0 4	5,800 0 0	8,056 0 0	1,000	5,000 0 0	2,400 0 0		2,400 0 0	7,400 0 0	2,256 0 0	Do. Do.
		14.	Rawoor — Sooket, Naig	11		11	3,067 3 7	1,866 2 6	1,934 5 13	29	136 0 0	108 0 0		108 0 0	244 0 0	10 0 0	Do. Do.
		15.	Kunnoor — Ramah Mulla Reddy	4		4	1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		16.	Veeradrapatnam — Bodi Veeranah	11		11	3,137 3 1	1,137 3 0	4,274 6 1	20	100 0 0	60 0 0		60 0 0	160 0 0	40 0 0	Do. Do.
		17.	Wooligoondah — Antiapah, Naig	6		6	1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		18.	Nillagoorlah — Venciamanoo	8		8	2,767 6 11	638 1 10	3,406 0 8	23	104 0 0				104 0 0		Do. Do.
			Total	80		80	20,670 1 13	13,442 1 4	34,112 3 17	1,554	13,792 1 14	3,304 0 0		3,304 0 0	9,152 1 14	2,520 0 0	
Cuddapah.	HUNDY ANANTAPOOR	19.	Hundy Anantapoor — Subbiyah, Naig									300 0 0		300 0 0			Resided, but has no authority in the District.
		20.	Hattikundahdy — Viswanah, Naig									300 0 0		300 0 0			Do. Do.
	KY-DROOG	21.	Rydoog — Viswanapathy, Naig									1,200 0 0		1,200 0 0			In Confinement.
	NARPAM	22.	Narpam — Narain Reddy							613	3,065 0 0	1,200 0 0	4,000 0 0	5,200 0 0	8,265 0 0	800 0 0	Do. Do.
	CHITWEYL	23.	Chitweyl — Cottar Verma, Ragava Rauze							1,000	5,000 0 0	2,400 0 0	6,000 0 0	8,400 0 0	13,400 0 0	1,200 0 0	Resided, but has no authority in the District
		24.	Derky — Ramanadien Rauze									800 0 0	800 0 0	1,600 0 0			Do. Do.
	KOIL KONTLAH	25.	Hoonmaiagoond & Narainpoor Atkonah									211 1 3					Expelled.
		26.	Nagapatten & Kalwadah — Mujel Mulla Reddy									211 1 3					Resided, but has no authority in the District.
		27.	Bulpiyanoor — Bookenah	1		1	625 4 0	1,225 0 0	850 4 0			63 3 0	837 3 0	900 6 0	900 6 0	18 4 0	Expelled.
	DOOWOOR	28.	Doowoor — Sadasiyah & Ramiah														Do. Do.
		29.	Mowapoor — Kuppur Reddy	7		7	4,764 3 0	2,382 1 8	6,146 4 8	1,000	5,000 0 0	800 0 0		800 0 0	5,800 0 0	1,000 0 0	Do. Do.
		30.	Wongoor — Kuppur Reddy	3		3	3,231 3 8	3,734 2 0	6,965 5 8	600	840 3 8	800 0 0		800 0 0	1,640 3 8	800 0 0	Do. Do.
	CANALAPORE	31.	Dupatoor — Narain Reddy							20	100 0 0	60 0 0		60 0 0	160 0 0		In Confinement.
	VADKI	32.	Talmoolah — Kenan Rauz									80 0 0	200 0 0	280 0 0	280 0 0		Manages his District.
		33.	Tayroli — Cundi, Naig							120	600 0 0	300 0 0		300 0 0	900 0 0		Resided, but has no authority in the District.
	CHINNUMPITTY	34.	Middeboo — Mudeckoorien, Nair							80	400 0 0	200 0 0		200 0 0	600 0 0		Do. Do.
	SUDJER KUNROOR	35.	Kunroor — Nanjapa									280 0 0		280 0 0			Expelled.
		36.	Ghutton — Ragooroh, Naig	22	10	32	18,414 6 14	12,276 2 12	30,691 1 12	298	1,512 3 24	8,000 0 0	2,000 0 0	10,000 0 0	11,512 3 24	1,024 3 12	Manages his District.
		37.	Kullapoor — Collapooli, Nair	2		2	1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		38.	Bampilli — Mullapah, Naig	2		2	2,250 0 0	1,800 0 0	4,050 0 0	48	204 0 132	120 0 0		120 0 0	324 0 132	112 0 0	Do. Do.
		39.	Tummalacoondi — Chinna Cullapooli, Nair	4		4	1,000 0 0	1,000 0 0	2,000 0 0	30	60 0 0	90 0 0		90 0 0	150 0 0	60 0 0	Do. Do.
		40.	Yellakiah — Veeraiah, Naig	1		1	239 2 12	239 2 0	478 4 12	8	24 0 0	12 0 0		12 0 0	36 0 0	8 0 0	Do. Do.
		41.	Kuttipandu — Veeraiah, Naig	1		1	239 2 12	239 2 0	478 4 12	8	24 0 0	12 0 0		12 0 0	36 0 0	8 0 0	Do. Do.
		42.	Bommidah — Veeroodoo, Nair	1		1	78 0 0	156 0 14	156 2 14	2	8 0 0	4 0 0		4 0 0	12 0 0	2 0 0	Do. Do.
		43.	Kunnapilli — Veeraiah, Naig	1		1	78 0 0	156 0 14	156 2 14	2	8 0 0	4 0 0		4 0 0	12 0 0	2 0 0	Do. Do.
		44.	Chinnoor — Veeraiah, Naig	1		1	78 0 0	156 0 14	156 2 14	2	8 0 0	4 0 0		4 0 0	12 0 0	2 0 0	Do. Do.
		45.	Mullapilli — Parapah, Naig									100 0 0		100 0 0			Do. Do.
		46.	Pandi — Veeraiah, Naig									100 0 0		100 0 0			Do. Do.
		47.	Tayroli — Veeraiah, Naig									100 0 0		100 0 0			Do. Do.
		48.	Kumpilcherla — Veeraiah, Naig	1		1	455 6 4	2,278 2 10	1,169 2 14	60	277 0 72	200 0 0		200 0 0	477 0 72	58 3 8	Manages his District.
	GORUMCONDAH	49.	Gorumcondah — Veeraiah, Naig	1		1	1,000 0 0	1,000 0 0	2,000 0 0	30	1,000 0 0	150 0 0		150 0 0	1,150 0 0	60 0 0	Do. Do.
		50.	Doodipilli — Bari Mull, Nair	2		2	3,243 3,243	4,972 7 7	8,215 7 7	246	1,233 0 0	720 0 0		720 0 0	1,953 0 0	144 0 0	Do. Do.
		51.	Moodderoor — Narrain, Naig	1		1	1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		52.	Kotoor — Mullapah, Naig	10		10	4,784 3 7	5,077 2 15	9,861 6 6	1,500	7,500 0 0	1,800 0 0		1,800 0 0	9,300 0 0	2,500 0 0	Do. Do.
		53.	Mowila — Kanah, Nair									60 0 0		60 0 0			Resided, but has no authority in the District.
		54.	Bhitharapilem — Boyagoor, Naig									60 0 0		60 0 0			Do. Do.
		55.	Yanvaripilem — Venagah, Naig									60 0 0		60 0 0			Manages his District.
		56.	Kotcherroo — Chinna, Naig									60 0 0		60 0 0			Resided, but has no authority in the District.
		57.	Rangaragoopalem — Pepa, Naig									72 0 0		72 0 0			Do. Do.
		58.	Yellamoodi — Mullapah, Naig									72 0 0		72 0 0			Do. Do.
		59.	Yellamoodi — Sooket, Naig									72 0 0		72 0 0			Do. Do.
		60.	Rattakonah — Cossapah, Naig									72 0 0		72 0 0			Do. Do.
		61.	Woodyamoti				729 0 0	813 2 4	630 1 0			60 0 0		60 0 0	210 1 4		Manages his District.
		62.	Yagoorumpalgoondah				1,000 0 0	1,000 0 0	2,000 0 0			300 0 0		300 0 0	1,700 0 0	77 0 0	Do. Do.
		63.	Uppoorumpalgoondah				638 7 2	225 0 0	840 1 2			30 0 0		30 0 0	810 1 2		Do. Do.
		64.	Tayroli				784 3 14	1,100 0 0	1,884 3 14			60 0 0		60 0 0	1,824 3 14	48 0 0	Do. Do.
		65.	Tayroli — Mahomd Khan														In Confinement.
		66.	Tayroli — Allum Khan														Do. Do.
	POOLEVENDRA	67.	Vemula — Veeraiah, Naig									38 7 0	38 7 0	38 7 0			Confined, and since dead.
		68.	Yemula							200	1,250 1 8						Manages his District.
		69.	Upputtapilli				740 4 0	782 3 8	1,522 7 8			84 0 0		84 0 0	1,438 7 8		Do. Do.
		70.	Kunnat Nellah				308 3 7	64 2 12	64 0 0			12 0 0		12 0 0	52 0 0		Do. Do.
		71.	Nangampanah				2,000 3 7	1,800 2 13	3,800 6 4	360	1,800 0 0	480 0 0		480 0 0	2,280 0 0	1,200 0 0	Manages his District.
		72.	Kullapilli				1,487 3 0	1,679 2 0	3,190 5 0	23	109 0 0	300 0 0		300 0 0	1,030 0 0	23 3 0	Do. Do.
		73.	Chittagoruttakondah — Nanjan, Naig				317 6 0	1,276 0 0	593 6 0	25	125 0 0	300 0 0		300 0 0	1,201 1 12	205 1 12	Do. Do.
		74.	Vellamcherry Pollem — Veeraiah, Naig				168 7 8	280 0 0	280 7 8			72 0 0		72 0 0	444 7 8		Do. Do.
		75.	Mallapoor — Kenah, Naig														In Confinement.
		76.	Mulgundah — Kenah, Naig				2,000 0 0	2,000 0 0	4,000 0 0	60	300 0 0	180 0 0		180 0 0	480 0 0	120 0 0	Manages his District.
		77.	Kullapoor-Sandapilli — Dooni, Naig				1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		78.	Wemboopoor — Kenah, Naig				1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
		79.	Wemboopoor — Nana, Naig				1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
	MUDDUGERAM	80.	Kattangoor — Kenah, Naig				1,000 0 0	1,000 0 0	2,000 0 0	30	150 0 0	90 0 0		90 0 0	240 0 0	60 0 0	Do. Do.
			Total	80		80	69,607 0 0	60,110 0 12	34,867 1 14	4,110	21,054 3 136	18,300 0 0	2,000 0 0	20,300 0 0	41,354 3 136	14,000 0 0	Do. Do.
			GRAND TOTAL	289		289	1,16,388 3 1	86,842 3 6	2,03,230 6 7	6,151	36,286 3 145	30,501 0 0	7,000 0 0	37,501 0 0	73,787 3 145	24,020 0 0	

(Signed) THOMAS MUNRO, Pt. Cols.
20th March 1802. [874]

NATIONAL ARCHIVES OF INDIA

APPENDIX, No. 27.

REPORTS respecting PERMANENT SETTLEMENT of the SOUTHERN POLLAMS.

REPORT from Collector of Southern Poligar Peshcush, to the President and Members of the Special Commission, Fort St. George; dated 30 Sept. 1802.

GENTLEMEN,

Collector's Report respecting Permanent Settlement of the Southern Pollams; dated 30 Sept. 1802.

1. I HAVE now the honour to lay before you, the statements upon which I conceive that the permanent assessment for the zemindary of Ramnad, may be satisfactorily regulated by the Commission. The delay which would inevitably arise, from any endeavour to submit those documents in a more detailed shape, will, I hope, be a sufficient justification of the abstract form in which they now appear before you; and whatever may be additionally required for magauns and villages, shall be furnished with all possible expedition.

2. (No. 1.)—The first statement shows the public revenue, under every different head of Nunjeh, Nunjehmel, Punjeh Soornaday-um, and Chank, and Chaya, from the assumption of the country (exclusive of the first broken months), until the end of the last Fusly. No. 2, is a statement of charges hitherto incurred by the Company, which will cease upon the establishment of the permanent assessment. No 3, is the proposed permanent jumma and kistbundy. No. 4, an allotment of pergunnahs, as pledges for the due payment of the several kists.

3. Although the collections of my own management, are much higher than those which preceded, they do not appear to me entirely a proper basis for the assessment now to be established in perpetuity: I shall therefore compare their average, with the receipts to the Company in former Fuslies, and add such remarks as appear to me to justify this opinion.

	For Fusley.		S. Pags.	fs.	c.
Collections of the Ramnad Province, exclusive of Sayer and Salt.	1205	...	1,31,207	16	27½
	1206	...	1,33,391	16	15
	1207	...	94,882	33	33
	1208	...	65,127	31	33½
	1209	...	1,52,315	13	44¾
	1210	...	1,55,181	28	28
	1211	...	1,85,625	14	14
Revenue of the years preceding Mr. Lushington's Management.	1205	...	1,31,207	18	27
	1206	...	1,33,391	16	15
	1207	...	94,882	33	
	1208	...	65,127	31	33½

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		S. Pags.	f.	c.
Collections of Mr. Lushington ... 1209	...	1,52,315	13	44½
1210	...	1,55,181	28	
1211	...	1,85,625	14	
Fusley 1209	...	1,52,315	13	44⅝
Average of the preceding four years	...	1,06,152	14	19
Increase in 1209 ...	...	46,162	41	25¾
Fusley 1210 ...	...	1,55,181	28	
Average of the four years ...	...	1,06,152	14	19
Increase in 1210 ...	...	49,029	14	61
Fusley 1211 ...	...	1,85,625	14	
Average of the four years ...	...	1,06,152	14	9
Increase in 1211 ...	...	79,472	41	61
Average of Mr. Lushington's three years		1,64,374	4	41½
Average of the four years preceding	...	1,06,152	14	19
Average increase ...	...	58,221	32	22½
TOTAL Increase of Mr. Lushington's three years.		46,182	41	25½ Fusley 1209.
		49,029	13	61 ... 1210.
		79,472	41	61 ... 1211.
Star. Pags.	...	1,74,665	12	67½

5. From this statement, it will appear to the Commission, that the revenues have progressively increased, during the three years in which I have been charged with the [875] management of Ramnad, in the following proportions:—In the first year, 43½ per cent. upon the average of the preceding years: in the second, 46 per cent.; and in the last, Fusley, the augmentation, upon the average of former years, rose so high as 64 per cent. making the average increase of my own three years, upon the revenues of former years, more than 54 per cent.

6. As this revenue has been punctually realized, without complaint, it might be presumed that no means had been practised to undermine the growing prosperity of the country: but an evidence, more substantial than this presumption, will be found in the circumstance which I have the satisfaction of stating to you; that the ryots have benefited by the last settlement, in no less a sum than 30,374. 29. 4. star. pags.

7. In 1209, the season was moderately favourable. In 1210, nearly the same. In 1211, the rain fell in due time, and with unusual abundance: considering, however, the extraordinary uncertainty of seasons in Ramnad, two moderate and one favourable year cannot be deemed a proper foundation for a permanent assessment. I have therefore added to them two of Mr. Powney's and one of Mr. Jackson's Fuslies; and I think no circumstance can occur to render a peishcush, fixed, according to the zemindarry principle, upon this foundation,

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either burthensome to the Ranee, or oppressive to the inhabitants, protected as they will be, by the judicial courts, in the enjoyment of those rules and rates of assessment by which the revenues have been collected during the last three years. The detail of these rates, has been given in my previous reports, and they are contained in every talook cutcherry. In cases, therefore, where specific pecuniary engagements shall not have superseded the necessity of further enquiry, the previous mamool can be at once distinctly ascertained.

8. The permanent peishcush which, upon these grounds, I have suggested for your consideration, amounts to star. pagodas 94,733, exactly two-thirds of the gross receipts of the province during the six years, from which the average is taken. It is also within a thousand pagodas of the average net revenue derived by the Company, during their whole management of Ramnad. It is more than the net revenue preceding my management, by 33 per cent.; and it exceeds the peishcush paid by the former zemindar, more than 50 per cent. or in the sum of pagodas 33,875. 15, exclusive of salt and sayer, to be retained in the hands of government, or abolished, according to their pleasure.

9. Such are the terms, which the experience that I have acquired of the resources of Ramnad, suggest to me, as equitable and in this consideration, I have attentively weighed the expediency of augmenting the jumma to government, upon the presumption of an increase of revenue, under the system of property and security about to take place; but the enjoyment of advantage, from any improvement in the repair of tanks, &c., is so precarious, in consequence of the extraordinary variation of the seasons in Ramnad, that I should not feel myself justified in recommending any increase upon such uncertain expectations.

10. In Ramnad, there is no class of people possessing any rights of the nature of talookdars, and therefore, in confirming the proprietary right of the Ranee to the lands (with the exception of those alienated, and not paying public revenue), the right of no other individual will be violated. The ryots will of course be firmly maintained and protected by the Judicial court, in their privilege of cultivating the soil, and of receiving their accustomed share.

11. The registers of curnums, are now making out, and shall be immediately forwarded. These are the only revenue officers in Ramnad. Of police, with the exception of cawelgars, there are none; nor indeed any nominal allowance in land, for such an establishment.

12. Notwithstanding the pressure of severe indisposition, and the occurrence of other unavoidable obstructions to my public duties, the opinions now offered to your consideration, might have been submitted at the time I promised; but I waited to have the satisfaction of laying before the Commission, a record of the resources of the country, founded upon actual measurement.—Such a document I am now enabled to submit to them; and I have no doubt it will convey to their minds that conviction, which I myself feel, that the large increase of revenue derived to the Company during the last three years from Ramnad, has been drawn from the fair resources of the country; and that the continuance of the Company's administration in Ramnad, has fully answered

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the important objects which led to its introduction ; namely, relief to the people from the tyranny and cruelty of the poligar; and the establishment of a regular government, equally encouraging to the agriculture, manufactures and commerce of the country.—When the land revenue has been delivered to the possession of the Rannee, I would suggest that the allowance to the poligar and his family, be paid by the Company, so long as they collect the customs; and when the sayer is abolished, the province will receive so much advantage, that the Rannee will be fully able to discharge the allowances from her own resources, through the medium of the collector.

SHEVAGUNGA.

13. I have already had the honour of stating to the Commission, that the impossibility of obtaining a knowledge of the revenues of Shevagunga, whilst it was in the possession of the late usurper, rendered a particular and personal communication with the new zemindar indispensable, before I could venture to mention any time as the probable period of my being enabled to furnish the information required by them for the permanent settlement of that country.

14. In order that I might judge how far reliance might be placed on the success of Woya Taver's endeavours, and in the sincerity of his own inclination, and the [876] disposition of his servants to bring forth the real accounts of his country, I required from him an estimate of the revenues of the current year, which, by the statement he then delivered, amounted in the whole to no more than 2,65,829 Shooley chuckrums, or star. pags. 88,609⅔.

15. The general knowledge which I had obtained, through different channels. of the revenue of Shevagunga, left me no reason to believe that this account nearly approached the truth. I therefore stated to Woya Taver my conviction of its errors; and that the old accounts of the country, if faithfully laid before him, would show the average receipts to be considerably more than the amount of this statement.

16. With the final declaration of Woya Taver, at this interview, you are already acquainted, namely, that he was heartily disposed to bring forth the accounts of the country; that he was sensible of the efforts that would be made to counteract him; of the vigilance that would be necessary to give success to any enquiry; and that the collision of two authorities, would defeat the objects of both; that my letter had encouraged him to look to my advice, as the certain means of relieving him in every difficulty, and of establishing him permanently in that enviable situation, which the proclamation of his Lordship in Council, had promised to him: secured from future distress by a peshcush, which it would be easy for him to pay; and maintained, without fear of interruption, in his possessions, by the unalterable regulations of a just government. With these feelings, he did not hesitate to promise his concurrence in whatever arrangements I might recommend to him, and you might approve; and that even to the temporary transfer of the country, he should be satisfied to agree, trusting that it would be done in such a manner as to show, that the Company had not withdrawn their favour from him.

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17. Being clearly of opinion, that Woya Taver's means of enquiry were not at that time, adequate to expose to my view a satisfactory account of the real resources of the country, within any reasonable period; but that an investigation, embarrassed by this collision of authorities and interests, would not only prove abortive, but disorder the current management of the country, in every step of its progress; I submitted to the consideration of the Commission, the expediency of the temporary transfer of power in Shevagunga, or the interposition of their authority for the appointment of some person who might be approved by the zemindar, and be duly qualified to promote the objects of the enquiry.

18. My own opinion decidedly inclined to the transfer, as the only measure adequate to remove all present difficulties and future doubts; and if you concurred in the expediency of it, I suggested the propriety of tempering the assignment with the feelings of the zemindar, and with the policy which placed him in possession of the country, by issuing, under his lordship's authority, such proclamation as might leave no doubt upon any mind, in respect to the temporary object of the transfer.

19. The Commission were pleased, in reply to this letter, to express their confidence in the success of my endeavours to obtain information sufficient to enable them to settle the permanent assessment of the zemindarry of Shevagunga on principles of moderation and justice, and relieve them from the necessity of having recourse to a measure, which, though sanctioned by the zemindar's concurrence, might create impressions unfavourable to our government, and to the introduction of the system of permanency and security, about to be established.

20. Aware of the extreme delicacy of every question involving the remotest reference to the public faith; and feeling very forcibly, the flattering confidence thus reposed in me by the Commission; I should be most seriously concerned to disappoint it. Hitherto, the increasing pressure of other duties, and a declining state of health, have absolutely precluded a personal examination of the villages and accounts of Shevagunga; but I have bestowed every leisure moment to the correction of all the general statements and information received at various times, since I became collector; and I shall now briefly explain the opinion which I have formed upon the amount of settlement to be made for this zemindarry.

21. The Commission are aware, that the country now called Shevagunga, was originally a part of the Ramnad Rauj; that Curta Taver, the Rajah of Ramnad, having divided the whole of his possessions into fifths, gave to Shasavurna Taver two-fifths, reserving three-fifths for himself.—The knowledge of this transaction, combined with the accurate information since obtained of the actual value of Ramnad, forms a ground for judging of the resources of Shevagunga. There are, however, other collateral circumstances, which require to be examined. A very general impression prevails in these countries, that Shasavurna Taver (who, in comparison with Curta Taver, was a man of considerable personal address) contrived to practise unfair means for his own advantage, with the sumperdies, who regulated the division:

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But this design of Shasavurna Taver, is understood to have extended to the capability of the portion he obtained, for future improvement, not to the actual past value of the rauj, which was too well known to Curta Taver and his ministers, to render any collusion practicable. But on the other hand, are to be remembered the many advantages Ramnad has, since that time, received, in consequence of its maritime situation, from the progressive increase of its external commerce, and the permanent establishment of a large public investment of cloth, which consuming the whole of its manufactures, maintains a considerable capital circulating in the country. Shevagunga participates but in a small degree, in these advantages; and hence the sale of its produce possesses not the same certainty and advantages, as Ramnad. In judging, also of the future value of Shevagunga, allowance must be made for material diminution of demand for its grain, in consequence of the greater abundance in the neighbouring villages of Madura, arising from the change of government. [877]

22. Taking therefore into consideration these disadvantages, and maturely considering the statement which I have now the honour to lay before you, of the actual collections and resources of Shevagunga in the last year, as compiled by me from the zemindar's own accounts; I am inclined to recommend the sum of 75,000 star. pagodas, as a proper annual jumma for Shevagunga.

23. The Commission will observe, that it considerably exceeds two-thirds of the peshcush I have submitted for Ramand; and I am inclined to think that an actual investigation and measurement of the lands, might not, after much anxiety and inquietude, be attended with a better result; but if the Commission should judge this information to be too general for a permanent settlement, I would recommend a lease of five or ten years; in which time, there will be ample leisure for enquiry and correction.

24. In the latter case, a proper establishment of servants from the collector, should be in constant attendance at the zemindar's cutcherry, to report to the collector, the progress of cultivation and collection, during this period of experiment. But after attentively weighing all the advantages of a permanent settlement; the motives of intrigue and alarm, and the causes of disorder which it lays at rest; the new springs of general improvement and happiness which it opens; I am inclined to recommend this sum, as a permanent jumma for Shevagunga, liable to no future change. This proposed settlement is 25,000 star pagodas above the annual receipts from Shevagunga, since it came under the Company's management, or an increase in the annual revenue to be derived therefrom, of fifty per cent.

TINEVELLY POLLAMS.

25. The several reports which I have submitted to his Lordship in Council, through the Board of Revenue, as noted in the margin,* describe so particularly the whole course of that reform, which has been happily effected amongst the poligars of Tinnevelly, that it is now unnecessary to enlarge upon the subject.

* To the Board of Rev.
5 May 1799.
20 Aug. —
13 Sept. —
18 Do —
27 Do —
8 Oct. —
9 Do —

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27 Nov. 1799.
3 Jan. 1800.
22 Do. —
31 Do. —
1 May. —
7 July. —
7 Oct. —
18 Oct. —
29 Dec. —
5 Feb. 1801.
12 Do. —
31 March —
2 April —
29 May —
20 June —
28 Do. —
15 July —
8 Aug. —
23 Oct. —
26 Do. —
29 Do. —
11 Nov. —
13 Dec. —
24 Do. —
6 Jan. 1802.
23 Do. —
28 May —

26. In my Report to the Board of Revenue of the 31st Jan. 1800, preparatory to an increase of the peshcush of the Tinnevelly poligars, I submitted to them the best accounts which I had been able to procure, of the resources of the pollams. These statements were obtained principally from the canangoes of Tinnevelly, and were corrected by my own enquiries. The suspicion with which I had been accustomed to regard the documents of a canongoe's office, and especially of one, subject to the controul and irregularity of a Mussulman government, would have led me, at any period, to place no great reliance on accounts received through such a channel; but at that time, I was the less inclined to put much faith in the statements delivered, knowing that the fouzdar of Tinnevelly was latterly averse to the canongoes affording any information from his office; and that I could afterwards obtain none but what appeared confused and mutilated. In submitting the statements previously received from the canongoe, I therefore remarked, that I could not pledge myself for their particular accuracy, although, from the frequent enquiries I had made to amend their errors, I considered them sufficiently correct for regulating the increase of peshcush then to be established. These statements embraced as well the amount of the cawel privileges of the poligars, then to be assumed, as the resources of their own villages, and an additional column showed in what degree the latter ought, in my judgment, to be then additionally assessed; to these, I annexed such short remarks as the particular circumstances of each poligar seemed to require.

27. The settlement recommended upon these accounts, received the approbation of government. By what means, the principal poligars endeavoured to obtain a diminution of it, and by what arguments, it was attempted to reconcile them to a measure, upon which the hope of that reform, so long desired in their conduct, was principally built, are known to the Commission. That their acceptance, though reluctant, was sincere, will have been demonstrated, by my progressive reports, for nearly three years, and by the circumstance, which I have the satisfaction of stating, that the increased jumma of the two last years, was completely collected in the course of them.

28. Always holding in my remembrance, their former irregular payment of a very inadequate tribute, and the diminution of their means, by the rigid assumption of the desha cawel, I had scarcely hoped for the complete reform I have witnessed: but it is an act of justice due to the Tinnevelly poligars, on this important occasion of fixing in perpetuity the foundations of their future happiness, to bring fully to the notice of the Commission, that every principal poligar, since the establishment of the increased assessment, has been faithful to his allegiance, and punctual in his public payments: nor can it be justly concluded, that their obedience has arisen solely from the terror of military power; or their punctuality, from any superabounding

resources. The period which has elapsed since the commencement of the reform, has not been wanting in temptations to turbulence; whilst the statements I have now the honour of laying before you, convey the best evidence procurable by any other process than that of actual measurement, of the extent of their revenues;—they show that the means of the poligars, were generally computed by the canongoe, with accuracy; and that the result of my former general enquiries, were nearly correct.

29. That the canongoe's information should approach the truth (except in the particular points of error explained in the statements), will appear as extraordinary to the Commission, as it did at first, to me: but the extreme accuracy of his estimate of their cawel privileges, the real extent of which, were ascertained by me, beyond all doubt, together with the result of my enquiries in those pollams, which were surrendered to me for that purpose, show the fact. It may indeed be accounted for, by remembering that the pollams were chiefly usurpations, of no very ancient date, from the circar lands; that the whole of them had come, at different periods, under the management of the fouzdars, who knew perfectly well their resources; and that they were disposed rather to exaggerate than to conceal, the extent of [878] their encroachments and violences, in order to account for failures and disappointment in the circar lands.

30. In some instances, it will accordingly be seen, that the canongoe's estimate exceeded the present actual resources of the pollams, particularly that of Shevagherry, in consequence of a much higher valuation having been placed upon the grain, than it can ever produce. Shevagherry itself, abounds with nunjeh cultivation, and is encompassed with some of the most fertile of the circar lands. The valuation which I put upon the grain of those lands, in my jummabundy of the last year, was ten fanams, and some part of it, still remains on hand. It is very evident therefore, that if the paddy of Shevagherry were to be valued in perpetuity, at 15 fanams per cottah, the ends of the permanent settlement would be defeated, by the failure of the poligar, and the oppression of the people. In the few instances where this error has been made in the canongoe's statement, I have therefore corrected it; and with those exceptions, as explained particularly in my remarks, I have recommended the present increased jumma, as a permanent assessment of their lands, in the conviction, that it is equitable and moderate.

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31. The nature of the permanent settlement, and of the system of law and security, by which it is to be enjoyed by themselves, and handed down to their posterity, has been repeatedly explained to the poligars; and they now await with anxious solicitude, the confirmation of a blessing, which is to soften to them the remembrance of former sacrifices. The local information indispensably necessary to pronounce upon this important question, will, I trust, be found in the accompanying statement; and other details of less importance, shall immediately follow.

32. The foregoing remarks and statement, regard the principal pollams of Etiapoor, Shevagherry, Wootmally, Chokumputty and

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Peryoor, and the lesser pollams of Talavencottah, Cadumboor, Parvally, Gollaputty, Yarlomedday and Alagapoory: it remains for me, therefore, to offer some explanations upon the small pollams surrendered to my own management, by the poligars of Nadavacoorchy, Maniachy, Soorunday, Chennelgoody, Mailmundeh, Autengherry, Sandyoor, Woorcaud, Singumputty, Manarcottah, and Avadeypoor, in the conviction, which they professed to feel, of being unable to pay the increased peshcush.

33. The natural aversion of every poligar, to the transfer of his estate to other hands, and the readiness of these poligars to submit their pollams to any scrutiny I might desire, certainly suggested, at the time, that their professions of deficient means, had a just foundation. With two or three exceptions, experience has shown this presumption to have been warranted, but not to such an extent as might have been expected. The value of the seven first pollams, according to the estimate forwarded on the 30th January 1800, amounted to 22,700 C. C.: their resources, as taken on the spot, have amounted to 22,171 C. C. There are, however, particular local considerations explained in my remarks upon these several pollams, which induce me to be of opinion, that the aggregate of the permanent settlement of them, should fall very little below the increased peshcush formerly recommended; and I have no doubt that the poligars will be able to pay the jumma proposed, with ease to themselves, and justice to the inhabitants under them.

34. In the remarks annexed to the statements, which accompanied my Report to the Board of Revenue of the 30th January 1800, I mentioned, that by "the assumption of the desha cawel, the resources "of the poligars of Woorcaud and Singumputty, were completely "taken away." In that estimate of the revenues of these poligars, the two villages of their own names, which they have enjoyed at a certain rent, subject to an indefinite nuzzer, were not included; but in the consideration of their length of possession (about sixty years) and of their total want of other subsistence, since the resumption of the cawel, I have now proposed the acknowledgment of their claims to the enjoyment of these villages, upon the full principle of zemindarry assessment. If you should approve of this arrangement, I would recommend that the accounts of the villages, for the time they have been under assumption, be adjusted upon this principle; namely, two-thirds of the gross revenue to the Company, and one to the poligars, by whom the expenses of management must also be borne.

AVADIAPOOR.

35. When the desha cawel of the pollams was generally assumed in January 1800, two hamlets in the possession of the poligar of Avadiapoor, named Pureyacolum and Ammanacolum, were also assumed as usurpations from the circar. Their ayakut, or reputed measurement in nunjeh, is 50 cottahs verapaud, from which 25 cottahs, and 117 measures and a half of seed ground, were cultivated in 1800,—deduct, for enaums, six cottahs and 27 measures of verapaud, and from the produce of the remainder, 19 cottahs and 90¼ measures; the mailwarum came to 166 cottahs, and 40¼ measures, or 249 chus and 3⅝ fanams; and 198 chus. for Punjeh and Soornadayam, and the aggregate birez of the two hamlets may be calculated at 447 C. C. 7¼ fanams.

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36. The final resumption of these hamlets, has always been most earnestly deprecated by the poligar, as the ancient possession of his family; and as they have remained in their enjoyment for nearly sixty years, this length of occupancy, added to the unexceptionable character of Poopley Tawer; the smallness of his pollam, consisting of only three villages; the former affluence of his family, and his own present depression; incline me to recommend that these two hamlets of Paraykolum and Annankolum be confirmed to him. [879] The total jumma of his lands, may then be stated at ... star. pagodas 2,117 18 10

Deduct ten per cent. therefrom, for expenses of management	211	31	17
Remaining net Jumma	1,905	28	73
Two-thirds thereof, as a permanent peshcush, woule be	1,270	19	22
The former peshcush; was	680	7	0

37. Thus the application of the zemindarry principle of assessment, upon the Teerwa of 1209, Fusly, would augment the peshcush payable by the poligar nearly one hundred per cent.; but in consideration of the great change in the price of grain since that period, and the little capacity of this pollam for improvement, I beg leave to recommend, that the permanent jumma of this pollam be fixed at 1,000 star. pagodas, which the poligar will be able to pay with facility.

MANARCOTTAH.

38. The constant irregularity of this poligar in the payment of his peshcush, and the estimates formed of the value of his resources, led to a suspicion that far too great a portion of them had been dissipated in his pleasures.—His early age, (23)—his repeated promises of better conduct, and especially, the examples exhibited to him of the destructive consequences of profligacy and disobedience, called for forbearance in the early part of the reform; but his continued failure in his payments, and uniform assurances of deficient means, accompanied by the tender of his lands for examination, led to that investigation of the resources of Manarcottah, which I have now the honour of presenting to the Commission.

39. The value of Manarcottah, according to the estimate transmitted on the 31st January 1800, was star. pagodas 3,333. 14 fanams. This statement was founded upon the canongoe's accounts, and approached very nearly to the truth: but some of the resources included in this pollam by the canongoe, have been since carried back to the pollam of Colarputty, from whence they were forcibly wrested by the father of the present poligar, some years ago.

40. This deduction being made, and regard being also had to the difference in the price of grain, and the decayed state of the tanks, I cannot now estimate the jumma of Manarcottah, exclusive of enaums, at a higher sum than ... ... star. pagodas 2,480 30 27

Deducting from this sum, ten per cent. for expenses of management	248	3	2
Remaining net Jumma	2,232	27	25
Two-thirds of this sum	1,488	18	16

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41. The original peshcush of this pollam, was so high as star. pagodas 1,411. 4. 53; and although the variation of seasons, and the delay and difficulty of the poligar in making good this payment, might suggest the inexpediency of any increase; yet when I compare the capabilities of this pollam with that of Avadiapore, and advert to the large tracts of waste dry grain land, which may be brought into cultivation, by the exertions of the poligar; I felt no disposition to recommend a greater relaxation from the zemindarry principle of assessment than the deduction already made of ten per cent. from the gross jumma.

42. If the Commission shall adopt this proposition, in fixing the permanent settlement, it will be necessary that the poligar be particularly warned against the hope of future indulgence, in order to impress fully upon his mind, that a prudent management of his estate, can alone prevent its ultimate transfer into more provident hands.—This conviction will, I trust, stimulate his attention, and thereby secure to him the happy possession of his pollam.

SHATOOR.

43. The Commission are aware that the office of the Board of Revenue, contains a very able report of the resources of this pollam. The estimate which Mr. Harris formed of the value of these lands, was so high as C. C. 14,726; and it was an early object with me, after my appointment, to institute such enquiries as should enable me to pass an opinion upon Mr. Harris's Report, which had been so materially impeached by my predecessor.

44. The inclosed abstract from Mr. Harris's estimate, will show to the Commission, the grounds of that valuation, and of that which I offer, as more applicable to the present actual condition of the pollam, under the complete change of circumstances which has since happened, and which must be the basis of every estimate formed of the value of any country.

45. In Mr. Harris's estimate of the value of Shatoor, the extent of ground capable of cultivation, is accurately stated; but allowance does not appear to me to have been made, in sufficient degree, for variation of season, and the infirm condition of men and cattle. The produce of the seed sown, is justly stated; the price of each cottah, is formed upon the solid test of the ten years preceding the formation of Mr. Harris's estimate; and would be a very proper rate, if the produce continued as it had heretofore been, and the means of sale had remained the same; but both have undergone material alteration, and especially the latter. When the produce of grain is increased, the price of a given quantity must fall, in proportion to that increase: 13 fanams per cottah having been the rate of sale, for the years upon which Mr. Harris's estimate is formed, is an incontrovertible reason why it should be reduced, under the increased cultivation which has since arisen, from the repair to tanks: but this is a cause of reduction in the value of the Shatoor grain, not entitled to so much consideration, as the complete change of circumstances, which has since taken place, in regard to the means of sale.

46. The system of monopoly, which had prevailed for so many years, in the sale of grain in the circar villages bordering upon Shatoor, did not allow

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Mr. Harris to judge what would be the price when the market should be completely opened, and the cultivation largely increased, as well in the pollam as in the circar lands. It was a case which was not required, nor was it possible, for him to investigate; but when it fell to my lot to form a general arrangement [880] for renting the whole of the Tinnevelly province, this difficulty was immediately forced upon my consideration. Such of the records of the former government, as had then come under my examination, did not afford me any information upon which I could rely, of the relative fertility of the lands; and the system of embargo upon the sale of grain, left me no correct means of judging what would be its price when the market should be opened, and the cultivation increased. To ascertain these essential points to every rent, it became indispensable to reap the car crop by aumany, in order that the information thereby obtained of the quality of the lands, and value of their produce, might be applied with just consideration to the condition of the ryots, in forming a rent at a more advanced period of the year. With this knowledge, the price of grain which I fixed upon the produce of the talook of Shevelpatore, encompassing the pollam of Shatoor, as well as Shevagherry, on every side, was ten fanams per cottah, and some part of it, remains unsold to the present time. It is therefore very evident, that an estimate of the resources of Shatoor, which should value the grain at 13 fanams per cottah, "must, as in the case of Shevagherry, defeat the "salutary objects of a permanent settlement, by leading to the ruin of the "poligar and the oppression of the people."

47. Adverting, indeed, to the very large proportionate quantity of nunjeh produced in Shatoor, beyond the consumption of its own inhabitants;—considering, also, that their means of subsistence are generally drawn from the punjeh lands, and the production of the hills; and reflecting upon the difficulty of disposing of the produce of Shatoor, in the villages of Shevelpatoor, of which I had a personal knowledge, in the last year; I am inclined to make some deduction from the price of grain in Shevelpatoor, in order that something may remain to defray the charges of bullock-hire from Shatoor into the Company's villages. Upon an average, one fanam per cottah appears to me, to be a just deduction; and Mr. Harris's estimate, admitting its accuracy in every other particular, will appear as in the statement.

48. These allowances being made, I would recommend to the Commission, that two-thirds of this estimate, after deducting ten per cent. for expenses, be taken as the permanent settlement for the pollam, in the conviction that it will be found equitable and moderate.

SAPATOOR.

49. In submitting to the Commission, the measures which appear to me most expedient for the permanent settlement of the lands of this pollam, it may be useful to take a short retrospect of its past management.

50. In the Fusley 1205, Mr. Powney represented to the Board of Revenue, the misconduct of Cawnia Naigue, poligar of Sapatoor, for withholding his tribute, and other irregularities; and was instructed to dispossess the poligar of his pollam, and retain it under his own immediate management. In consequence of this resolution, Cawnia Naigue established himself in the neighbouring mountains, and completely intimidating the inhabitants of the pollam and the public servants in charge of it, distracted the management and participated in its revenues.

51. Such was the state of this country, when I received charge of it, in 1799; and as it was obvious that the surrender or seizure of the poligar, was indispensable to the security of a future revenue from the pollam, and the return of tranquillity to its long harrassed inhabitants. I took an early occasion

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of requesting the instructions of government, which of the two I should attempt to accomplish, and by what means. At that period, I had reason to believe that Cawnia Naigue would resign himself to the mercy of government, if he were assured of personal protection, and a small subsistence: but such a compromise, after the commission of so many enormities, and after the public resentment had been so frequently declared against him, might, I apprehended, shake that opinion of the force and energy of government, which, in these countries, it should ever be the primary object to maintain. Upon this principle, I was of the opinion that no overtures to a reconcilement with Cawnia Naigue ought to be made, or received, nor any of his family be put in possession; for the restoration of the pollam, after the circumstances which had occurred, would be solely imputed to inability of maintaining it.

52. Upon these grounds, I recommended the offer of a reward for his person, which was approved; and in July 1800, I had the satisfaction of seizing him.—Charges were subsequently given against the prisoner, before the board of officers appointed by his Lordship in Council to try him; and in the month of October 1800, he was condemaned, and capitally punished.—From that period, the pollam has remained in tranquillity, and its management has been comparatively advantageous; but many of the principal inhabitants, who fled into other countries during former distractions, from the equal terror of the poligar's vengeance, if they did not submit to it, or of public punishment, if they conciliated it, feel no particular attachment to return; and hence the lands of that pollam, cannot expect to regain that high state of cultivation which they enjoyed under Cawnia Naigue's father, whose good qualities were as well known, as the vices of the son.

53. Adverting to the examples which have been exhibited to the poligers in general, during the last two years, I have no longer that fear which I formerly professed, lest the acknowledgment of any part of the poligar's family, should be imputed to erroneous motives; and considering the singular unhealthiness of the lands of that pollam, its mountainous situation, its peculiar disadvantages for aumanee management, and the dispersion of many of the principal inhabitants, who as much respect the memory of Cawnia Naigue's father, as they execrate that of the late poligar himself; I am of opinion that the re-establishment of the pollam upon a zemindarry tenure, has become an expedient measure.

54. The father of the late Cawnia Naigue, had three wives, by each of whom he had one son; the eldest, Cawnia Naigue, has been executed; the second, Warra Cawnia [881] Naigue, is about twenty years old, and enjoys a pension from the Company; the third, Taddy Cawnia Naigue, is about 18 years old.

55. Warra Cawnia Naigue enjoying the right of primogeniture, and having separated his interest, at an early period, from the late rebel, has the preferable claim to the favour of government; and if the reasons I have stated, shall appear to render his appointment expedient, I would recommend, in consideration of the great extent of uncultivated land in the pollam, that two-thirds of the gross revenues received by the Company during their management of it, a long period of destruction and failure, be assessed as a permanent tribute.

56. The cawel and sayer of this pollam, constituted very near half of its value, as you will observe from the accompanying statements; and as both will remain in the hands of government, the young poligar cannot be misled, by any overgrown resources, to improper thoughts of his dependent condition.

57. The sum which, upon this principle, would be payable by the poligar of Sapatoor, as a permanent jumma, amounts to star. pagodas 2,582;

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and I have no doubt the young poligar, who is likely to succeed in bringing back some of the old inhabitants, would be able to pay it, with facility.

THE SIX SEQUESTERED POLLAMS OF TINNEVELLY.

58. When the Tinnevelly poligars were transferred to the Company, an hope was entertained that, by establishing a moderate peshcush, and by the exercise of just measures towards them, their obedience and services would be secured to the state. The rebellious conduct of some, and the licentious habits of all, soon led to a very different expectation; and in the system adopted, to prévent future insurrection, it was not judged expedient to make any exceptions.

59. The increase of peshcush, the deprivation of cawel, the interdiction against the future use of those implements which had been so long regarded by the poligars with such fond attachment, were extended to all; and the arguments by which it was attempted to reconcile the poligars to these privations, were by none more strenuously combated, than by the poligar of Etiapoor; upon the ground of that fidelity which he had ever testified towards the Company;—but the mortification he suffered, in being treated with the suspicion of a disaffected tributary, had no influence upon his public conduct; for he paid the increase of peshcush with punctuality, and gave no cause for a single complaint against him.

60. Such was the conduct he had observed, prior to the rebellion of Panjalamcourchy and Shevagunga. During the progress of it, he conducted himself with uniform attachment, manifesting, upon every occasion, a sincere desire to aid the efforts of our troops, to the utmost of his power. Besides the assistance derived from this poligar, in the reduction of the rebels, his example had the most happy influence upon the other poligars; and adverting to the justice and policy of rendering the situation of a tributary, who, had thus conducted himself, eligible and easy, I proposed to the Board of Revenue, that this poligar should receive some lasting mark of the Company's approbation.

61. I was the more disposed to this opinion, by the pains which had been taken by the rebellious Murdoos, to impress the poligars of these countries, with an apprehension that the assurance I had so repeatedly given them, of the fixed determination of government, to maintain them in all thier just rights and privileges, were mere professions, depending upon our convenience and power; and which, in consequence of the large resumptions that had been made from them during the last two years, they had a temptation to adopt. The reward of those who had conducted themselves with fidelity, would, I observed, counteract this impression, and tend to establish another, more beneficial to the existing state of affairs, and more favourable to the permanent interests of the Company,

62. From these considerations, I took the liberty of submitting the propriety of transferring to the poligar of Etiapoor, upon a reasonable jumma, the lands of Panjalumcourchy immediately bordering upon Etiapoor; and from similar motives, I recommended the grant of the two southern magauns to the poligar of Maniachy, and those of Candulgoody and Colatoor, to the poligar of Mailmundeh.

63. This plan of dividing the lands of the rebellious poligars, amongst those who had manifested attachment and allegiance, during the troubles in the southern provinces, was recommended by the board of revenue, and approved by government. The board, however, were of opinion, that the country would have sufficiently recovered, after a period of three years, to admit of a permanent increase of about one-sixth in the jumma at first proposed to be settled for these lands; and in compliance with these instructions the magauns were tendered to, and received by, the poligars, upon these

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terms. I however very soon discovered, that they really regarded the arrangement, not as one of benefit to themselves, in remuneration of the services they had performed, but as a measure of expediency, suited to the convenience of the Company.

64. If I thought that these impressions proceeded from an avaricious disposition in these poligars, or an arrogant estimate of the services they had rendered, no person would be less disposed than myself to countenance them. But I have seen the havoc occasioned by the sword, and by the devastation of contending bodies in arms, throughout these villages; and I know, also, that many of the inhabitants who settled themselves to their satisfaction in the circar lands at that period, are never likely to return to their original villages. Hence a much longer period than three years must elapse, before the lands proposed to be given up to the poligars of Etiapoor, Mailmundeh and Maniachy, can regain their former value. [882]

65. The two principal objects of the transfer I recommended, were, that the poligars in general, might have an instance constantly to refer to, of the disposition of the Company to reward fidelity and service; and that the condition of those who had these claims upon us, might be enviable and happy. The jumma, which in my judgment, will secure these important views, exceeds the peshcush formerly received from the poligars of these pollams, no less than 105 per cent., exclusive of cawel resumptions; and I beg leave to recommend it to the Commission, for their adoption.

66. In my first plan for the division of the magauns of Panjalumcourchy, I proposed the transfer of Poondiumpotoor to the poligar of Maniachy, and of Carcoorchy, to the poligar of Etiapoor: but having ascertained that several of the villages of Carcoorchy are closely intermixed with those of Maniachy, I apprehend that the management of them by the poligar of Etiapoor, might become a source of future discontent and litigation. I beg therefore to suggest, that Carcoorchy be given up in perpetuity, to the poligar of Maniachy, and that Poodiumpotoor, which is mixed with the lands of Etiapoor, be transferred in lieu thereof, to the poligar of that pollam. As the two poligars have no particular objection to this transfer, I have assigned them accordingly, and have made the necessary alterations in the accompanying statement, for the permanent settlement of those lands, which will, I hope, receive the approbation of the Commission.

67. In the three sequestered pollams of Naglepore, Yellarumpunny and Colarputty, the proportion of dry grain lands is very large, and the improvements of which the tanks are capable, not very considerable. The produce and capability of the lands, have been correctly ascertained, during the three years of the Company's management; and the teerwa and terbuddy, shown in the accompanying statements in abstract, will afford to the Commission, the detailed information relating thereto.

68. From the gross jumma realized by the Company, I have made a deduction of 25 per cent., and recommended, that the residue be declared the permanent assessment upon these lands. Such a statement will produce to the Company, per cent. above the peshcush formerly paid by the poligars; and it provides for the ease and happiness of the cultivators of the soil, which should be the paramount consideration of a permanent settlement; but in order that this deduction from the gross jumma, may reach those whom it is intended to relieve, I beg particularly

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to recommend, that the rates of tax upon the dry grain lands, which I originally recommended for Colatoor, in my Report of the 29th December 1800, may be adopted throughout these pollams; namely, for every kire of punjeh land, being a square of 145 yards,

of Kershul.	Veppul.	Puttul.	Shewul.
land.	K. F.	K. F.	K. F.
C. 3. 2.	2. 3.	1. 9.	1. 1.

The establishment of these rates, will diffuse comfort through every cottage in those pollams, and will not discourage the principal natives from purchasing the villages, for the expectation of bringing large tracts of excellent, though uncultivated land, into fertility; together with the proposed deduction from the gross jumma, will make these lands, a desirable acquisition to many of the better conditioned inhabitants. In the accompanying statements, I have divided them into such portions, as appear to me to conform with the original instructions for the sale of the havelly lands; and I recommend, that offers for the purchase of these lots be invited accordingly.

COLLUMCONDUM.

69. By the assumption of the cawel, this poligar's means of subsistence were brought within such narrow limits, that it became necessary to relinquish the small tribute previously received from him; and his Lordship was also pleased, in consideration of his poverty and numerous family, to confer upon him four small tanks, and the little spots of nunjeh watered from them, free of rent, as a means of living. A sunnud will, therefore, be necessary for his enjoyment of these lands in perpetuity, and his name is inserted in the list of poligars, for this purpose.

CONCLUSION.

70. In closing my Report upon this important subject, it can scarcely be necessary to urge, as the motive of any apparent prolixity, my anxiety to satisfy the Commission upon every doubtful point. Indeed I now only desist, in the belief, that nothing material for their information has been omitted. The subject is indeed of so much consequence, and so important has been the share allotted to me, in eradicating those accumulated evils which distracted the poligar countries at the time I received charge of them, that the detail of it, might be swelled to any extent. I shall, however, conclude it for the present, by declaring, and I do so with that confidence which an eventful superintendence of the Company's interests in those districts, for nearly four years, is calculated to inspire, that nothing appears to me to be now wanting to consolidate the foundations of internal order and peace, but the establishment of the settlement herein recommended, the abolition of the customs and the regulation of the police. By the energy and justice of government, the rebellious have been subdued; the oppressed have been upheld and exalted; the obedient have been liberally rewarded; and the extinction of a divided authority, has restored the fairest province of the Carnatic, from an acknowledged state of anarchy and confusion, to a state of subordination and prosperity. To this complete revolution of affairs, the Company owe the solid and permanent advantages of the settlement now recommended,

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of which the extent is shown distinctly in the accompanying statement; and I trust that his Lordship in Council may consider them so ample, as not to deny himself the happiness of abolishing the extraordinary contrivances by which the customs are now collected, to the inconceivable distress of the people; and of appropriating the cawel receipts to a vigorous [888] system of police, upon which all the promised success of a permanent settlement in Tinnevelly must finally depend.

I have the honour to be, with great respect.
Gentlemen,
Your most obedient, humble servant,
S. R. LUSHINGTON,
Collector of Tinnevelly and the Marawars.

Tinnevelly, 30th Sept. 1802.

REPORT from SPECIAL COMMISSION to the Governor in Council, Fort St. George; dated 5 April 1803.

My LORD,

Special Commission to Government, on Permanent Settlement of the Southern Pollams; 5 April 1803.

Para. 1.—THE extensive enquiries which have been instituted, and the information which has in consequence been submitted to the Honourable Court of Directors, and to your Lordship in Council, relative to the government and condition of the poligar countries, render superfluous the intrusion on your Lordship's time, of any elaborate discussion from us, with respect to the principles of the poligar tenure, or with regard to the most advisable mode of improving that part of the British possessions in the Peninsula.

2. The inconvenience arising to the government of the Carnatic, from the indefinite and oppressive exercise of the power of the nabobs of Arcot over the poligars, and from the occasional resistance opposed by those feudatories to the authority of the state, during periods of public calamity, having rendered the interference of the British government requisite to suppress so fruitful a source of violence and distraction; it was provided by the treaty of 1792, concluded with late nabob Mahomed Ally, that the poligars dependent on the soubahdarry of Arcot, should be transferred to the exclusive authority of the British government.

3. The terms and conditions under which this arrangement was effected, proved to be incompatible with the objects of the policy on which it was founded. The poligars retained, as it was natural for them to retain, a strong desire to continue the exercise of military and independent power. The substitution of a lenient and equal government, for the irregular and arbitrary violence of the Mahomedan administration, offered a feeble inducement to the poligars to abandon the habits of their feudal institution. The exact adherence to treaty, on the part of the British government, left to the poligars the possession of their principalities, on the conditional payment of a tribute utterly

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disproportionate to the extent of their resources. The means of a superabundant wealth, which, under the government of the nabobs of Arcot, had enabled the poligars to appease the resentment of the Mahomedan power, and to expiate rebellion against the state, by satisfying the rapacity of local officers, became, under the British administration, the source of personal aggrandizement and ambition to the poligars. The limits of prudence, and the degrees of difference in the change of circumstances, were indistinctly perceived under such flattering encouragement of those inflammatory passions; and the poligars of the south, exhibited a practical example of the insufficient restraint imposed on the appetites of men, by the claims of gratitude, or by the hope of contentment in the enjoyment of limited good. The poligars rebelled against the authority of the Company, as they had rebelled against that of the nabob of Arcot; and the diminution of the appointed force of the provinces, became the signal of revolt, under the moderate demand of the ordinary peshcush, as well as under the capricious enforcement of a claim, regulated by power alone.

4. The general history of the poligars, as far as records go back, has been described to your Lordship in Council by the late collector of poligar peshcush, Mr. Lushington, in his letter of the 20th August 1799, and in our Report of the 12th August 1802. These documents also include the traditional origin of the poligar tenure, and of the nature of the service which they were bound to the state. In their Report of the 14th March 1797, the late Board of Revenue described, with great accuracy, the actual condition of the poligars in their relation to the British government under the treaty of 1792; and in a very extensive commentary on that report, the late Right Honourable Governor, Lord Hobart, pointed out to the Honourable Court of Directors, the defects of the engagements contracted with the nabob Mahomed Ally, with respect to the government of the poligar countries. In their dispatches of the 10th June 1795, and 5th June 1799, the Court of Directors have reviewed the principle of those engagements; and have prescribed the means of rendering the poligars useful subjects and obedient tributaries to the British government. For the attainment of these objects, the Honourable Court have uniformly insisted on the absolute suppression of the military power of the poligars; and on the substitution of a pecuniary tribute more proportionate, than the ordinary peshcush, to the resources of the poligar countries, and more adequate to the public demand, for defraying the expenses of general protection and government.

5. The circumstances connected with the rebellion of the poligar of Panjalamcourchy; the general commotion excited in the southern provinces, subsequently to the defection of that chieftain; the punishment of the rebellious chiefs, by the confiscation of their lands; the demolition of the poligar forts; the discontinuance of their military retinues; the consequent augmentation of the public revenue, and the several proclamations published by the authority of your Lordship in Council; are events which serve to mark the progressive approach to that improvement of the administration of poligar affairs, inculcated by the Court of Directors, and enforced by the necessity of providing for the internal tranquillity, and for the efficient exercise of the authority of government over that part of the British territories. We proceed

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accordingly to submit to your Lordship in Council, the result of our correspondence with the late collector of poligar peshcush, Mr. Lushington, on the subject [884] of determining the amount of revenue to be permanently assessed on the southern zemindarries and pollams.

RAMNAD.

6. The circumstances which led to the rebellion, and to the subsequent deposition of the Rajah of Ramnad, have been the subject of ample discussion on the records of government. The agreement in consequence concluded with his highness the late nabob of Arcot, for the administration of the affairs of Ramnad, by the means of the Company's officers, having been submitted to the Honourable Court of Directors, the Honourable Court have expressed their sentiments on the subject. The sister of the deposed Rajah Mungul Eshwar Nancheyan, having been formally acknowledged, in conformity to the terms of the above-mentioned agreement, to be the proper successor to the zemindarry, the district of Ramnad has, with the permission and approbation of your Lordship in Council, been transferred to the authority of the Rany, under conditional terms, for the permanent settlement of the revenue; and it now remains for us to submit to the consideration of your Lordship in Council, the grounds on which we propose to fix the future revenue of Ramnad, on a permanent zemindarry tenure.

7. The document furnished by the collector, shows the state of the revenue of Ramnad during the seven years of the British administration. This period of time, includes two years of the management of Mr. Jackson, and three years of the management of Mr. Lushington.—Your Lordship in Council will observe, that during the two first years, the revenue amounted to star. pagodas 1,32,299 on the average; that during the third and fourth year, it sunk so low as star. pagodas 79,704 on the average; and that during the three last years, the revenue has rapidly increased from star. pagodas 65,127. 31. 33½, to star. pagodas 1,85,625. 14; making the average revenue of the three last years' star. pagodas 1,64,374. 4, 4½.—But the collector justly observes, in our opinion, that neither of these periods of time, taken separately, can be considered to afford a proper criterion for the determination of the permanent revenue. For it might be difficult to assign any adequate reason for the extraordinary depression of the revenue, during the third and fourth year of the British administration; while the extraordinary success which has attended the able administration, during the three last years, might lead to dangerous errors, if adopted as the basis of a fixed settlement.—Although, therefore, the revenue has been punctually realized, during the last three years; and although the result of actual measurement in the last, which was the most productive year, has satisfied the collector that the difference between the computed quantities, and measurement on which it produced, has left to the inhabitants a surreptitious advantage, to the extent of pagodas 30,374. 25. 4; we yet concur in the prudence of his opinion with respect to the expediency of qualifying the abundant produce of the last years, by including, in the calculation of a general average, a portion of the less productive seasons.

8. The average gross collections from Ramnad, during the entire period of the British administration, amounts to star. pagodas 1,21,104; from which the average gross disbursement (including the provision of the Rannee) being deducted, the average net revenue has been star. pagodas 95,562.—But considering the extraordinary defalcation of the revenue during the third and fourth year, connected with the circumstances now depending in the Supreme Court, we consider the proposition of the collector to be reasonable, for calculating the average revenue on the produce during two years of Mr.

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Fusly	1205	1,51,207
	1206	1,33,391
	1207	94,882
	1208	not taken.
	1209	1,52,315
	1210	1,55,181
	1211	1,85,625
		8,52,601
Average		1,42,101

Powney's management, during one year of Mr. Jackson's management and during the three years of Mr. Lushington's management. The result of this calculation, gives a gross average revenue of star. pagodas 1,42,101; and we think that the permanent assessment of Ramnad may, on these grounds, be fixed with great safety, according to the usual terms of zemindarry assessment, in the proportion of two-thirds of the gross revenue upon the average of the above-mentioned six years.—This amount, is something less than the average net revenue received from the province during the whole management of the Company's officers: and it exceeds the amount peshcush paid by the late zemindar, by the sum of star. pagodas 33,875.—We accordingly recommend that the revenue to be permanently assessed on the province of Ramnad be fixed at the sum of star. pagodas 94,733.

9. Notwithstanding this proposed augmentation of the peshcush formerly paid by the zemindar, we are of opinion that the accounts now submitted to your Lordship in Council, furnish abundant proofs of the revenues of the province being adequate to the permanent assessment, as the period of time for which the average is calculated, has included frequent transitions of authority, and has partaken, to a certain degree, of the effect of the late commotions in the southern provinces. It is further to be observed, that under the new constitution of the government, the zemindar will be entirely relieved from the expense of military sibbendy; and as the allowance granted for the support of the Rany's household, is included in the account of the gross charges deducted previously to the calculation of the net revenue above stated, we can have no doubt that the residue left at the disposal of the zemindar, will always be found consistent with those principles of moderation and security, on which it is the immediate policy of the British Government to provide for the punctual receipt of the territorial revenue and or the comfort of those who pay it.

10. The orders of your Lordship in Council, for the conditional instatement of the Ranny in the possession of the zemindarry, having been carried into effect, we have great pleasure in submitting to your Lordship in Council, the Report of the acting collector, Mr. Parish; and as provision has been made for all the material points of the arrangement, by the written engagement of the Nantcheyar, it only remains for us to recommend that the sunnud of permanent property may be furnished to the acting collector, for the purpose of being substituted for the general cowle under which the zemindarry has been transferred to the Ranny. [885]

11. Your Lordship in Council will have the satisfaction to observe, that your instructions have been carried into effect with great prudence and care by Mr. Parish; and that the adjustment arranged by the acting collector, of the balance of the preceding year, as well as of the account current for the present year, is entirely conformable to our intentions and wishes in this respect.

12. The permanent revenue having been settled, exclusively of the salt revenue, and of the customs, it becomes requisite to provide for the separate administration of those branches of revenue; and we beg leave to recommend that the establishment of servants proposed by the collector, amounting monthly to P. N. pagodas 440. 26. 76, may be confirmed by your Lordship in Council.

13. The collector has recommended that the allowances granted for the support of the deposed poligar and his family, should be defrayed by the

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Company, as long as the customs shall be collected by the British government; but that when the collection of the internal duties shall have been abolished, the expense of supporting the deposed poligar, be transferred to the Ranny, in consideration of the general benefit which the zemindarry may be expected to derive from the discontinuance of the customs.

14. That the zemindarry will receive the supposed advantage, we have great pleasure in believing to be true; and we should have no hesitation in concurring in the recommendation of the collector, if the question was determinable exclusively by pecuniary considerations; but it is of importance, in our judgment, to refrain from any measure calculated to disturb the idea of permanency, which it is desirable that the Ranny, and the people of Ramnad, should be encouraged to attach to the present arrangement. We therefore recommend that the charge of maintaining the deposed poligar and his family, shall continue to be defrayed by the Honourable Company.

SHEVAGUNGA.

15. The circumstances connected with the province of Shevagunga having been recently brought under the consideration of your Lordship in Council, by the usurpation, rebellion and death of Chinna Murdoo; it is unnecessary for us to detain your Lordship in Council, further than to observe that Weya Taver, appointed by your Lordship's Proclamation of the 6th July 1801, to be zemindar of Shevagunga, has been instated in the possession of his zemindarry; and has superintended in his own right, the administration of its affairs, since the suppression of the late commotion. It is sufficiently obvious, that during the time when the province of Shevagunga remained under the controul of the usurper Murdoo, it has not been practicable for the officers of government to obtain that minute information of the revenues and resources, which, in other instances, has enabled us to submit to your Lordship in Council, conclusive grounds of calculation for the permanent settlement of the revenue. Since the establishment of the rightful zemindar Wova Taver, a sufficient period of time has not lapsed, to enable us to compare the accounts of the productive powers of the country, under the effects of different modes of management.

16. Under this impression, the late collector of poligar peshcush was induced to suggest to us, the expediency of negociating an arrangement with the present zemindar, for the purpose of transferring, during a limited time, the administration of the revenues of Shevagunga to the hands of the Company's officers, with a view to the ascertainment of the value of the province. We have no doubt that the zemindar would have manifested his gratitude and his confidence, by a ready and even by a cheerful acquiescence in such a plan; but we deemed the object to be obtained, utterly disproportionate to the disadvantage which could not fail, in our judgment, to have been produced, by the agitation of the public mind, in the southern provinces, in consequence of the revocation of the zemindar's authority, so formally established, and so recently proclaimed in the province of Shevagunga.

Mr. Lushington, April 1802.

17. The historical points stated by the late collector Mr. Lushington, with respect to the separation of this district from Ramnad, are calculated to throw considerable light on the relative proportion of the value of those provinces. Additional means of comparison may be drawn from the rate of peshcush paid by those zemindarries respectively, at the time when the poligar countries were transferred to the authority of the British government; and if the grounds are accurate on which we have calculated the gross revenues of Ramnad, at star. pagodas 1,42,105, on the average produce of six years, much credit appears to be due to the correctness of the accounts furnished by the present zemindar of Shevagunga, for the Fusley year 1211, which state

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the gross revenue at star. pagodas 1,25,626, exclusively of sayer and of the salt revenue.

18. Mr. Lushington "having bestowed every leisure moment to the "correction of all the general statements and information received at different "times since he became collector; and having maturely considered the state- "ment of the actual resources and collections in Shevagunga during the last "year," has recommended that the permanent assessment of Shevagunga should be fixed at the annual sum of star. pagodas 75,000,

19. Although the state of the information, which we are enabled to submit to your Lordship in Council, is neither so mature, nor so extensive as we undoubtedly consider to be desirable; yet comparing the inconvenience of further delay, with respect to this zemindarry alone, at the time of arranging the permanent assessment of the other southern poligars, we fear that the diffidence and intrigue to be apprehended during the prosecution of further enquiry, are liable to be attended with more inconvenience to the interest of the zemindar and of the Company, than can be compensated by the probable result of further investigation. We concur therefore in the opinion of the late collector, that to protract the settlement of this zemindarry, is unadvisable; and we think that abundant reason exists, in the comparative and collateral information stated by Mr. Lushington, for believing that the [886] proposed assessment, while it provides for an augmentation of the public revenue to the extent of 50 per cent. on the former peshcush, is entirely compatible with the revenues of the zemindarry. The amount considerably exceeds the proportion of two-thirds of the assessment proposed to be fixed for Ramnad: but the grounds of the disproportion, are satisfactorily explained in the Report of the collector, and confirmed by the relative proportion of the former peshcush; for your Lordship will observe, that the augmentation of the proposed assessment in Ramnad, is from star. pagodas 60,851 to star. pagodas 94,733, which is in the proportion of $55\frac{10}{18}$ per cent. to the former peshcush; and in Shevagunga, the proposed augmentation is from star. pagodas 50,000, to star. pagodas 75,000, which is in the proportion of 50 per cent. to the former peshcush.

20. On these grounds, we have the honour to recommend to your Lordship in Council, that the permanent assessment of Shevagunga may be fixed, and that a sunnud of permanent property may accordingly be prepared, for the purpose of fixing the zemindar, without further doubt or suspense, in he possession of his zemindary.

21. The foregoing assessment is, exclusive of the salt and of the sayer, stated by the late collector, at star. pagodas 7,610; which being added to the permanent assessment, the future revenue from this zemindarry, will amount to star pagodas 82,610, being an augmentation, in the proportion of more than 65 per cent. to the former peshcush.

22. If it should please your Lordship in Council to adopt this recommendation for the permanent assessment of Shevagunga, we shall instruct the acting collector to provide for the separate collection of the customs and salt revenue; and to furnish a kistbundy, for the purpose of being inserted in the sunnud of the zemindar.

TINNEVELLY.

23. The several Reports from Mr. Lushington, the late collector of Poligar Peshcush, submitted to your Lordship in Council (as noted in the margin) described so particularly the whole course of that reform, which has been happily effected among the poligars of Tinnevelly, that it must be superfluous for us to revive the subject.

24. Mr. Lushington's Report of the 31st January 1800, and that which we have now the honour of submitting to your Lordship in Council, with the

documents which accompanied them, contain, in our opinion, ample materials for determining the amount of the revenue to be permanently assessed on the pollams of Tinnevelly; and we have the satisfaction of informing your Lordship in Council, that the use of those materials has been considerably improved, and extended, by the personal explanations and suggestions of the collector, since his arrival at the presidency.

25. The statements now furnished by the collector, confirm with sufficient precision, after the experience of three years, the accounts submitted by him in the year 1800, on which the existing settlement of the poligar revenue was founded, with the permission and approbation of your Lordship in Council. On this point, we have particular pleasure in requesting the attention of your Lordship in Council to the sentiments stated in the present Report of the collector:—With respect to the terms of that settlement, Mr. Lushington observes, "that the acceptance of them by the poligars, though reluctant, "was sincere, will have been demonstrated by my progressive Reports for "nearly three years, and by the circumstance which I have the satisfaction of "stating; that the increased jumma of the last two years, was completely "collected in the course of them."

"Every principal poligar, since the establishment of the increased assess-"ment, has been faithful to his allegiance, and punctual in his public "payments: nor can it be justly concluded that their obedience has arisen "solely from the terrors of military power, their punctuality, from any "superabounding resources. The period which has elapsed since the com-"mencement of this reform, has not been wanting in temptations to tur-"bulence; while the statements convey the best evidence procurable by any "other process than that of actual measurement, of the extent of their revenues."

26. Under these circumstances, we can entertain no doubt that the southern poligars are in a condition to receive the permanent possession of their lands on zemindarry tenure; and Mr. Lushington informs us, "that the "nature of the permanent settlement, and of the system of law and security, "by which it is to be enjoyed by themselves, and handed down to their "posterity, has been repeatedly explained to the poligars; and they now "await with anxious solicitude, the confirmation of a blessing, which is to "soften to them the remembrance of former sacrifices."

27. It only remains therefore for your Lordship in Council to complete the reformation of the poligar administration in the province of Tinnevelly, by determining the amount of the permanent assessment; and in proposing that amount to your Lordship in Council, we deem it necessary to explain, that our judgment has been governed by the necessity of resuming from the poligars, the means of supporting military establishment, and by the policy of combining, with that privation, the enjoyment of domestic comfort, and the maintenance of public respectability.

28. Without pursuing, in this place, the detailed calculation arising from this principle, we request to refer your Lordship in Council generally to the materials furnished by Mr. Lushington, and, in a particular manner, to the statement which we have prepared, for the purpose of exhibiting at one view, the operation of that principle in the permanent assessment of the pollams of Tinnevelly.

29. The statement shows the valuation of the several pollams, at four different periods of time, with a general average drawn from the whole, which we consider to be a just criterion of the present value of the respective pollams; the amount of the fixed peshcush, as it is stated in the schedule of 1792, appears to have been utterly disproportionate to the computed resources of the poligars: the increase of peshcush, proposed at an early [887] time by Mr. Powney, compared with the amount actually collected by the

late collector and with the amount of the permanent assessment recommended by Mr. Lushington, is elucidated by the centage produced, by those modes of calculation; and the whole forms, in our opinion, a satisfactory foundation for determining the amount which we now propose, with the sanction of your Lordship in Council to establish.

30. The divisions of the general statement, exhibit the several pollams in the different conditions in which they have been placed, during the course of the recent events in the southern provinces. The eleven pollams of Ettiapore, Shevagherry, Wootamally, Chokumputty, Pareyoor, Talavencottah, Cadumboor, Panvaly, Gollaputty, Zailmurreh and Allugapoory, have not been subjected to the immediate management of British officers; the former peshcush paid by those poligars, being compared with their computed resources, appears to have been as low as ten per cent., and in no instance to have exceeded thirty-three per cent. The permanent assessment of those pollams proposed by us, is, with few exceptions, less than the peshcush settled, or the revenue collected by the collectors in the year 1800. That which we recommend for the large pollams, varies, in its proportion to the computed resources, from 54 to 57 per cent.; and that which we recommend for the smaller pollams (the expense of management being, relatively, less in the large than in the small pollams), varies from 41 to 49 per cent. of the computed resources. According to the mode of calculation adopted by us, the permanent assessment of the land revenue, in the eleven pollams above enumerated, amounts to star. pagodas 54,070: the salt revenue and sayer, is computed at star. pagodas 3,388. 37. 29, making the future amount of gross resources from these pollams, star. pagodas 57,458. 37. 29; which sum exceeds the former peshcush, by star. pagodas 32,179. 7. 29.

31. The poligars of Nadavacoorchy, Maniachy, Soorunday, Chinnelgoody Mailmundeh, Autungherry, Sundyoor. Woorcaud, Singumputty, Manarcottah and Avadyapoor, having professed to feel a conviction, that the resources of their pollams were unequal to the payment of the increased peshcush, proposed the surrender of their pollams into the hands of the collector, for the purpose of ascertaining the actual condition of these lands. They were accordingly subjected to the immediate management of the Company's officers; and the information on which we are now enabled to propose the permanent assessment of those lands, may be considered to be the result of a fair experiment.

32. On the result of this actual experiment, with respect to the seven first pollams, it appears that the revenue estimated by the collector, in his Report of the 31st January 1800, exceeded the amount actually produced, by the sum of 529 Cully chuckrums; but the local considerations applicable to those several pollams (for which we request to refer your Lordship in Council to the Reports of the collector,) have induced us to concur in his opinion, that these poligars will be able to discharge the proposed jumma, with ease to themselves, and with justice to the people.

33. The statement proposed by us, exhibits the same points of information with respect to the seven pollams in question, as with regard to the eleven pollams which had not been brought under the immediate management of the Company's officers. The average valuation of those pollams, taken from the valuation of four different periods of time, amounts to star. pagodas 14,234. 9. 20; the former peshcush amounted to star. pagodas 5,260. 18; and the centage of the peshcush to the average valuation, varied from 23 to 50. The information acquired under the immediate management of Mr. Lushington, has enabled him to propose a more equal rate of assessment; and the permanent revenue which we in consequence recommended to be fixed on those seven pollams, bears the proportion of 60 per cent. to their gross resources respectively. The

proposed permanent jumma amounts to star. pagodas 7,210, to which the salt revenue and sayer, amounting to star. pagodas 271. 37. 62, being added, the future revenue from the seven pollams, will be star. pagodas 7,481. 37. 62, which is an increase of the former peshcush, to the extent of star. pagodas 2,221. 19. 62.

34. It appears from the accounts furnished by the collector, that the gross revenue of the small pollams of Woorcaud and Singumputty, amounted under his immediate administration, the former to star. pagodas 5,675. 22, and the latter, to star. pagodas 3,549. 4. The resources of those poligars having been considerably diminished by the resumption of the cawelly, the collector has recommended, that the two villages, which they have possessed during a period of sixty years, subject to a certain rent, and an indefinite nuzzer, should be confirmed to them, on the usual terms of zemindarry tenure. The peshcush of Woorcaud, amounted to star. pagodas 169. 12, which was in the proportion of 2 per cent. to the gross revenue. The permanent jumma, which we propose to assess on the pollam of Woorcaud, amounted to star. pagodas 3,783. 33; and that, we propose to assess on the pollam of Singumputty, amounts to pagodas 2,366; the former, being in the proportion of 65 per cent., and the latter, 66 per cent. to the gross revenues of these pollams, and affording a permanent increase of revenue, comparatively with the former peshcush, to the extent of star. pagodas 5,906.

35. For the reasons stated in the Report of the collector. we concur in his opinion, and accordingly submit to your Lordship in Council, our recommendation, that the two villages of Pareycollam and Ammanacollam, which were resumed with the cawelly lands in the year 1800, but which appear to have long been in the possession of the family of the poligars of Avadiapoor, may be restored to him. In this event, the assessment of his lands on the teerwa of Fusly 1209, according to the principle of zemindarry assessment, would amount to star. pagodas 1,270. 19. 22; but in consideration of the local circumstances described by the collector, with regard to the small pollam, we recommend that the permanent assessment be fixed at star. pagodas 1,000, which sum bears the proportion [888] of 47¼ per cent. to the gross revenue of the pollam, and affords an augmentation, comparatively with the former peshcush, of star. pagodas 320.

36. The lands forcibly wrested from the pollam of Collarputty, by the predecessor of the present poligar of Manarcottah, having been restored to their former possessors, the gross revenue of Manarcottah, has been stated by the collector, on the result of his immediate management, at star. pags. 2,480. 30. 27, of which the peshcush formerly payable by this poligar, amounted to star. pags. 1,411. 4. 53. The mode of assessing the permanent revenue in this pollam, proposed by the collector, appears to us to be entirely reasonable, and we accordingly recommend that an allowance of 10 per cent. being made for the charges of management, the jumma be fixed in the proportion of two-thirds of the remaining gross revenue. According to this plan, the permanent jumma will amount to star pags. 1,488. 18. 16, which bears the proportion of 60 per cent. to the total gross revenue of the pollam; and affords a small augmentation of resource, comparatively with the former peshcush, of star. pags. 77. 13. 43.

37. It is sufficiently known to your Lordship in Council, that the pollam of Shatoor has afforded at different times, a subject of much interesting enquiry. An able and minute Report by Mr. Harris (the present collector of Tanjore) is on record; and the experience since acquired by Mr. Lushington, in his immediate management of that

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pollam, has enabled him to state his opinion of the resources, with confidence and accuracy. For the observations of that gentleman on the present state of the pollam, we request to refer your Lordship to the Report.

38. According to Mr. Lushington's present valuation, the gross revenue is stated at star. pags. 5,971; the former peshcush amounted to star. pags. 2,822. 8; the peshcush received during Mr. Lushington's management, amounted to star pags. 3,333. 14. We think the mode proposed by the collector, for the future assessment of the land, to be entirely reasonable, by allowing ten per cent. of the gross revenue for the charge of management, and by fixing the assessment in the proportion of two-thirds of the remaining resources. According to this principle, the future permanent assessment of the Shattoor pollam, will amount to star pags. 3,383; and we recommend that rate, may be confirmed by your Lordship in Council. It is in the proportion of 56$\frac{11}{16}$ per cent. to the gross revenue, and affords a permanent increase of resource, comparatively with the former peshcush, to the extent of star. pags. 960. 36.

39. The insurrection of Cawnia Naig; the distraction introduced in consequence, into his pollam of Sapatoor; his subsequent apprehension and capital punishment, are matters fully recorded on the proceedings of the time, and are succinctly recited in the Report of the collector, now submitted to your Lordship in Council. For the reasons stated in the Report, we entirely concur in the opinion of the collector, that it is now advisable to establish this pollam, upon the terms of a zemindarry tenure; and we recommend that Warra Cawnia Naig, the second son and surviving heir of the late respected poligar, be constituted zemindar of Sapatoor.—This measure will, in the judgment of the collector, be extremely acceptable to the people of the pollam, who are stated to have held the late rebel poligar, in as great a degree of detestation, as they respected his father.

40. Although this pollam suffered considerable injury during the rebellion of the late poligar, the collector considers it to be capable of extensive improvement, from the quantity of dry grain land at present uncultivated, and from the return of the inhabitants expelled by the violence of the late poligar. The affairs of the pollam during the immediate management of the collector, have been liable to much perturbation; and an estimate of the produce taken during that period of time, may, we think, be justly considered to exclude the apprehension of an excessive valuation. We concur therefore in the opinion of the collector, that the permanent assessment should be fixed, in the proportion of two-thirds of the gross revenue collected during the immediate management of Mr. Lushington. The gross revenue being stated by the collector at star. pags. 3,875, the permanent assessment, on the principle we have proposed, will in future amount to star. pags. 2,584, which we accordingly recommend, may be confirmed by your Lordship in Council. The sum is less than the former peshcush by star. pagodas 623; but as the cawelly and sayer (which will now remain in the hands of government) formed a large portion of the revenue of the Sapatoor poligar, the amount of the former peshcush was not determinable by the amount of the land revenue.

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41. The amount of the sayer and salt revenue to be drawn from the six pollams of Woorcaud, Singumputty, Manarcottah, Avadiapoor, Shatoor, and Sapatoor, amounts to star. pagodas 441. 19. 1, which being added to the permanent jumma to be in future assessed on those pollams, the total gross income will amount to star. pagodas 15,365. 11. 39, which is an increase, comparatively with the former peshcush, to the extent of star pagodas 8,474. 13.

42. In consequence of the entire resumption of the cawel, the resources of the poligar of Collumcondun were so much curtailed, that it pleased your Lordship in Council to relinquish the small tribute formerly received from him, and to confer on him a small portion of nunjah land, as the means of supporting himself and his family. The former peshcush paid by him, amounted to star pagodas 203. 8; and we recommend that a deed of permanent property may be granted to him, for the possession of his present lands, at a nominal peshcush.

43 In consequence of the rebellion of the poligars, the six pollams of Panjalamcourchy, Colatore, Cadulgoody, Yellarumpung, Colarputty, and Naglepore, were sequestered, in conformity to the orders of your Lordship in Council. It further pleased your Lordship in Council to direct that the pollams of Panjalamcourchy, Colatore, and Cadulgoody, should be declared to be, for ever forfeited by the families of the late poligars; and that the lands should be divided, for the purpose of conferring a distinguished reward, and a perpetual [889] mark of public favour, on the poligars of Etiapore, Maniachy, and Mailmundeh, for their particularly good conduct, fidelity, and assistance, during the late rebellion. According to that intention, the lands of Panjalumcourchy, with the exception of two magauns, have been transferred to the poligar of Etiapoor, and incorporated with his zemindarry; the two southern magauns of Panjalumcourchy, have been transferred to the poligar of Maniachy, and the lands of Colatore and Cadulgoody, have been incorporated in the zemindarry of Mailmundeh.

44. The poligars in question, received these proofs of the approbation of government, with the demonstrations of respect due to such a concession; but we apprehend, from the present Report of the collector, that the terms on which it was at that time, proposed to establish the tenure of the transferred lands, were more calculated to impress on the minds of the poligars, the expediency of the arrangement, with respect to the management of these pollams, than to excite those sentiments of gratitude, which ought to be produced by a distinguished mark of public approbation.

45. We consider this result, to be totally repugnant to the views and sentiments of your Lordship in Council, with respect to the distribution of the forfeited lands; and are of opinion that it will be highly conducive to the satisfaction of the public mind, in the southern provinces, and to the confidence of the poligars, in the principles of the permanent settlement, that a portion of the pecuniary advantage to be derived from the confiscation of the rebellious pollams, should be converted into a substantial and honourable reward of allegiance.

46. The convulsions in the rebellious pollams have prevented the collector from completing the information respecting the value of those lands, in the satisfactory mode observed in the other pollams. The

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valuation of Panjalamcourchy, is stated by Mr. Lushington for the year 1802, at star pagodas 23,472, of which the former peshcush amounted to star. pagodas 6,208. The increased peshcush recommended by Mr. Powney, amounted to star. pagodas 14,111; and that which is now recommended by Mr. Lushington, in the actual state of the lands of Panjalamcourchy, amounts to star. pagodas 12,185, and bears the proportion of 51 per cent. to the valuation of the gross revenue.

47. The valuation of Colatoor, is stated by the collector for the year 1802, at star. pagodas 1,961, of which the former peshcush amounted to star. pagodas 564. The increased peshcush recommended by Mr. Lushington, in the actual circumstances of the lands of Colatoor, amounts to star pagodas 1,046, which bears the proportion of 53 per cent. to the valuation of the gross revenues.

48. The valuation of Cadulgoody, for the year 1802, is stated at star. pagodas 4,259, by the collector; the increased peshcush recommended by Mr. Powney, amounted to star. pagodas 2,257; and the assessment recommended by Mr. Lushington, on the actual condition of that pollam, amounts to star. pagodas 2,271, which bears the proportion of 53 per cent. to the gross valuation.

49. The permanent jumma proposed by Mr. Lushington, for the pollams of Punjalamcourchy, Colatoor, and Cadulgoody, will in his judgment, secure the objects intended by the distribution of those lands: but your Lordship in Council will observe, that Mr. Lushington has seen "the havoc occasioned by the sword, and by the devastation "of contending bodies in arms throughout those villages; and he "knows, also, that many of the inhabitants who settled themselves to "their satisfaction in the circar lands at that period, are never likely "to return to their original villages."

50. If the object of your Lordship in Council, in distributing the lands of the forfeited pollams, appeared to be limited to the assessment of a reasonable jumma, we should concur in the moderate sum recommended by the collector: but, under the peculiar considerations which attach to the case, we are of opinion, that it is extremely advisable to reduce the assessment to be imposed on the forfeited lands, and to commence the system of permanent revenue in the southern countries, by transmitting to the poligars and to their descendants, a memorable example of public justice, in the punishment of rebellion, contrasted with that of gratuitous generosity, in the reward of fidelity.

51. On these grounds, we recommend that the permanent assessment on the distributed lands of Panjalamcourchy, Colatoor and Cadulgoody, be fixed in the proportion of 30 per cent. to the gross valuation of 1802; and that the assessment of Panjalamcourchy be accordingly settled at star. pagodas 7,042; that of Colatoor, at star. pagodas 589; and that of Cadulgoody, at star pagodas 1,277.

52. For the reasons stated in the Report of the collector, we recommend, that on the final distribution of the sequestered lands of Panjalamcourchy, the village of Poodiumpatoor be incorporated in the zemindarry of Etiapoor, and the village of Carcoochy, in the zemindarry of Maniachy.

53. If it should please your Lordship in Council to acquiesce in this recommendation, we submit to your judgment, the expediency of

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announcing to the poligars of Etiapoor, Manlachy, and Mailmundeh, the resolution of your Lordship in Council, to reward their attachment to the British government, in a manner more formal and impressive, than by the ordinary channel of communication through the collector.

54. The salt revenue and sayer derivable from the lands of Panjalamcourchy, Colatoor and Cadulgoody, amount to star pagodas. 716. 14. 69, which being added to the proposed permanent assessment of the revenue, the total resources from these lands, will amount to star. pagodas 9,624. 14. 69, which is an increase, comparatively with the former peshcush, of

55. In the three sequestered pollams of Naglepore, Yellarumpunny, and Colarputty, the produce of the lands appears to have been correctly ascertained, during the three years of the collector's immediate management; and we concur in the rate of assessment which Mr. Lushington has proposed to fix on those lands, as the permanent revenue, by deducting 25 per cent. from the gross valuation. [890]

56. According to the detailed accounts furnished, by the collector the gross valuation of Yellarumpunny, is stated at star pagodas 7,194, of which the former peshcush amounted to star pagodas 3,386, the permanent assessment which we propose to fix on the lands, amount to star. pagodas 5,396; which is an augmentation of resource, to the extent of star. pagodas 2,010, comparatively with the former peshcush.

57. The valuation of Colarputty, states the gross revenue at star pagodas 6,313, of which the former peshcush amounted to star pagodas 4,735, which is an augmentation of public resource, to the extent of star pagodas 1,578, comparatively with the former peshcush.

59. We recommended to your Lordship in Council that the assessment of revenue on the lands of Yellarumpunny, Colarputty, and Naglepore, be permanently fixed, at the rates above mentioned; and that the collector be instructed to advertise the lands for sale by public auction.

60. The amount of sayer and of salt revenue, in the pollams of Yellarumpunny, Colarputty, and Naglepore, is star pagodas 1,152, which being added to the land revenue, the total increase from those lands, will be star. pagodas 5,373.

61. Mr. Lushington's general acquaintance with the state of the revenues under this presidency, and his successful experience in the practical administration of them, during the last four years, in the province of Tinnevelly, entitle his opinions to the greatest degree of respect; and as we have had the most satisfactory proof of the zeal with which he has devoted his labour and talents to the public service, we deem it to be our duty to inform your Lordship in Council, that the information submitted to us by that gentleman, has been satisfactorily digested: and that in the opinions which he has suggested for our consideration, he has manifested an intimate knowledge of the principles and operation of the system of permanent revenue.

62. Upon a review of the whole arrangement submitted to your Lordship in Council, we have the honour to observe, that the vigorous measures adopted for the subjugation of the poligars of Tinnevelly, Shevagunga, and Ramnad, appears to have been effectual; and that the firmness and persevearance with which those measures have been pursued, have actually produced that change in the state of the provinces, which was indispensably requisite to convert the ferocious and turbulent character of the poligar tenure, into the peaceful and beneficial condition of zemindar. Under the former description, these valuable lands contributed the sum of pagodas 1,68,304, to the purposes of general

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government, whilst the maintenance of their armed retainers, instead of contributing to the preservation of internal tranquillity, demanded a constant and vigilant attention to the means of augmenting the regular force stationed in the southern provinces. Under the proposed plan of settling the pollams, the permanent assessment of the lands, which we have proposed, combined with the resumption of the cawelly, which has been already carried into effect, will be attended with an augmentation of the public resources, to the extent of star. pagodas 1,76,378 per annum; while the necessary operation of the change, by directing the attention of the zemindars to the improvement of agriculture and the arts of peace, must daily tend to diminish the former jealousy of their military condition, and to discharge the government from the expense of those armaments, which have been repeatedly attended with heavy disbursements of the public treasury, and with severe loss of its soldiers and subjects. Impressed with these sentiments, it is with peculiar satisfaction that we direct the attention of your Lordship in Council to the concluding declaration, which the superintendence of the southern provinces, during the eventful period of the last four years, has enabled the collector to pronounce with confidence. "That nothing "appears to be wanting to consolidate the foundations of internal order and "peace, but the establishment of the settlement recommended, the abolition "of the customs, and the regulation of the police."

"By the energy and justice of government (the collector proceeds to "observe), the rebellious, have been subdued: the oppressed, have been upheld "and exalted; the obedient have been liberally rewarded; and the extinction "of a divided authority, has restored the fairest province of the Carnatic, from "an acknowledged state of anarchy and confusion, to a state of subordination "and prosperity."

63. The immediate cause of this beneficial change, is the permanent settlement of the revenue, on which we trust your Lordship will signify your determination, at an early period of time: the abolition of the customs, we have no doubt, will be highly advantageous to the interest of the southern countries; but until the advantages of the intended change shall have been attained, and until sufficient security shall have been established against the exaction of the inland duties in another form, it will be premature, in our judgment, to relinquish so considerable a portion of the public income: And with regard to the establishment of an efficient police, we consider it to be dependent in the institution of the zillah courts; an institution which the southern pollams and zemindarries will, in our judgment, indispensably require, as soon as your Lordship in Council may have fixed the future revenues of those lands on a permanent foundation.

We have the honour to be, with great respect,
My Lord,
Your Lordship's most obedient humble servants,

Fort St. George.
5th April 1803.

W. PETRIE.
J. WEBBE.

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STATEMENT ENCLOSED IN REPORT OF SPECIAL COMMISSION; D

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Names of the Pollams.	Names of the Pollgars.	Number of Villages in each.	Total of the Pollams, as estimated by Mr. Landon.	Value of the Pollams, as estimated by Mr. Powney.	Value of the Pollams, as estimated by Mr. Lushington, on the 31st Jan. 1800	Value of the Pollams, as estimated by Mr. Lushington, on the 31st Sept. 1802.	Average of Columns 4, 5, 6, and 7.	Difference between Columns 8 and 7. Column 8 more.	Column 8 less.	Centage of Column 10 on 8. Per Cent.	Amount of Peishcush prior to the Change of the Condition of the Pollgars, or prior to Fasly 1209	Centage of Column 12 on 8. Per Cent.	Excesse of Peishcush recommended by Mr. Powney, but not settled.	Peishcush settled by Mr. Lushington for Fasly 1209.
			S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.		S. Pags. F. C.		S. Pags. F. C.	S. Pags. F. C.
The Zemindary of Ramnad	Sathoputty Ranee Mungle					1,42,100 0 0					60,837 30 0			85,260 36 62
The Zemindary of Shevagunga	Isuvery Nautchyar Muddoo Vizia Ragoonada Gowcory Wulla Worria Taver					1,25,600 0 0					30,000 0 0			75,000 0 0
Unassumed Pollams of Tinnevelly.		4,069				2,67,500 0 0					1,10,837 0 0			1,70,260 0 0
1. Ettiapour	Ettapah Naick	110	24,147 35 0	24,054 6 0	24,053 32 0	24,166 0 0	24,105 24 20	112 10 0			6,206 32 0	25 12	9,313 12 0	18 10 13,888 27 27
2. Shevagerry	Varagoona Ramah Vanien	103	28,888 32 0	33,481 12 0	36,666 24 0	27,277 0 0	31,703 24 0		4,885 24 0		6,206 32 0	19 9	16,453 12 0	51 0 16,606 28 0
3. Woottemally	Mandrah Thaven	64	15,042 16 0	15,042 16 0	15,042 16 0	15,000 0 0	15,081 21 40		42 0 0		6,206 32 0	40	8,875 12 0	59 1 7,777 32 0
4. Chokumpatty	Vellengoondy Taven	35	15,017 28 0	13,439 12 0	13,888 32 0	13,313 8 0	13,914 19 0		555 32 0		3,603 32 0	26 5	7,337 28 0	52 11 7,777 32 23
5. Parepour	Tumbichy Naick	24	7,777 28 0	7,777 28 0	7,777 28 0	6,666 24 0	7,497 32 0		535 0 0		1,851 14 0	24 11	5,925 0 0	79 0 3,888 32 27
6. Talaveecottah	Indra Taiven	3	1,852 0 0	1,852 0 0	1,666 24 0	1,777 0 0	1,772 27 40	119 18 0			370 24 0	19 0	678 18 0	38 3 555 23 27
7. Mandapatty	Tumbichy Taiven	4	2,222 24 0	2,700 0 0	2,222 24 0	2,222 0 0	2,286 0 0	142 24 0			564 16 0	24 13	1,036 32 0	45 11 733 24 0
8. Paurady	Sivathappa Naick	14	3,964 16 0	3,964 16 0	3,964 16 0	3,944 0 0	3,944 16 0		16 0		649 4 0	33 0	1,135 24 0	56 6 649 4 83
9. Gollapatty	Gynappa Naick	9	2,807 18 0	2,731 17 0	2,222 8 0	2,222 8 0	2,495 14 60		278 8 0		649 4 0	26 11	973 20 0	40 0 1,111 4 33
10. Tellimerah	Vera Chinnama Naick	40	8,888 32 0	8,888 32 0	8,888 32 0	8,666 0 0	8,832 4 0	177 0 0			564 16 0	25 3	847 24 0	37 13 1,000 0 0
11. Allagapoory	Botta Coory Vesaien	2	615 12 0	615 12 0	580 32 0	666 0 0	371 20 0	277 20 0			62 14 0	10 8	225 36 0	39 9 111 4 53
Assumed Pollams, but not sequestered.		425	1,03,210 3 0	1,06,660 35 0	1,09,463 2 0	98,161 0 0	1,03,673 7 0	1,221 14 0	10,522 22 0	25,279 30 0			48,566 32 0		54,263 3 26
12. Nadasvacoorchy	Cootalla Taven	11	1,442 0 0	2,858 8 0	1,666 24 0	1,515 0 0	1,665 18 40		151 24 0		874 32 0	52 8	874 32 0	52 8 874 37 49
13. Mastanby	Chockah Taiven	9	2,651 18 0	2,484 32 0	2,500 0 0	1,515 0 0	2,287 32 0		963 16 0		824 24 0	36 13	824 24 0	36 13 564 18 27
14. Sourcottah	Shankera Taven	1	1,388 32 0	1,388 32 0	1,388 32 0	1,185 13 40	1,337 27 40		963 20 0		564 16 0	42 3	564 16 0	42 3 564 18 27
15. Chennalgoody	Dodeppah Naick	4	1,924 6 0	1,850 14 0	1,388 32 0	2,300 0 0	1,890 13 0	92 10 0			942 18 0	49 12	942 18 0	49 12 1,411 4 53
16. Malmandy	Konjah Naick	1	1,245 0 0	1,388 32 0	1,388 32 0	1,296 0 0	1,329 16 0		59 0 0		564 16 0	42 8	564 16 0	42 8 564 18 27
17. Autengerry	Paddeaah Naick	6	2,400 19 0	2,344 26 0	1,944 1 0	1,850 0 0	2,089 36 20		274 1 0		959 20 0	45 14	959 20 0	45 14 959 23 38
18. Sundoorgoody	Gotoppah Naick	14	3,333 12 0	3,333 12 0	3,611 8 0	3,125 0 0	3,351 18 0		57 8 0		1,075 16 0	32 6	1,296 32 0	38 13 1,296 37 27
19. Woosaud	Shattoo Ryen	1	...	...	...	5,673 0 0	5,673 0 0				169 12 0	2 13	252 0 0	4 7 169 14 0
20. Singampatty	Nellampaty Taven	1	...	...	...	3,240 0 0	3,240 0 0				174 16 0	5 3	252 0 0	7 7 174 18 0
21. Mastarcottah	Chinnama Naick	18	3,980 20 0	3,083 0 0	3,333 14 0	2,480 0 0	3,044 30 0		853 14 0		1,411 4 0	41 1	1,411 4 0	41 1 1,411 4 53
22. Auvady Poorum	Pauly Taven ...	3	3,699 10 0	3,915 24 0	3,255 23 27	2,117 0 0	3,046 39 69		928 23 27		580 8 0	19 1	1,300 12 0	44 10 580 8 7
23. Hattoor	Tannovara Taven	85	18,944 24 0	24,121 20 0	18,999 8 27	24,318 0 0	21,345 13 76	92 10 0	4,876 18 0		7,694 28 0		10,311 28 0	8,180 25 0
24. Sapatoor	Vera Camia Naick	2	8,006 18 0	8,666 32 0	1,388 32 0	5,671 0 0	5,933 0 0	820 3 63			2,822 0 0	39 10	3,703 0 0	3,333 14 0
25. Collumoodoo	Vaiuda Taven	43	13,888 32 0	13,888 32 0	3,875 41 64	3,857 0 0	8,882 3 36		18 41 64		3,217 12 0	36 3	4,826 4 0	54 3 3,217 14 0
		1	588 0 0	555 20 0	277 28 0		473 12 53				203 8 0	42 14	203 8 0	42 14 203 8 0
Sequestered Pollams forfeited and given away.		34	22,983 20 0	23,100 34 0	9,303 23 79	9,826 0 0	16,410 14 49	821 3 65	18 41 64		6,242 28 0		7,852 20 0	6,723 36 0
26. Pasjalamcourchy	... ...	10	2,333 20 0	21,295 12 0	... ...	23,477 0 0	23,276 26 0	... ...	... ...		6,206 32 0	27 5	14,111 4 0	62 5 6,206 37 0
27. Colatoor	... ...	24	1,389 20 0	1,389 20 0	... ...	1,961 0 0	1,580 9 25	... ...	... ...		564 16 0	35 14	564 16 0	35 14 564 18 27
28. Cadulgoody	... ...	1	5,177 28 0	6,116 28 0	... ...	4,238 0 0	5,177 28 0	... ...	... ...		732 28 0	13 14	732 28 0	13 14 732 32 0
To be sold.		133	30,947 16 0	28,801 28 0	... ...	29,697 0 0	29,815 1 78	... ...	... ...		7,306 24 0	... ...	16,933 0 0	... ... 7,307 4
29. Vellurumpauny	... ...	34	9,879 32 40	9,879 32 12	... ...	7,393 0 0	8,984 24 0	... ...	... ...		3,386 24 0	37 11	3,386 24 0	37 11 8,986 28
30. Collarpatty	... ...	26	6,397 12 0	8,008 16 0	... ...	6,523 0 0	8,239 34 0	... ...	... ...		3,603 12 0	44 8	5,603 12 0	69 2 3,608 37
31. Nagiapooram	... ...	46	7,669 26 0	7,404 28 0	... ...	7,604 0 0	7,722 9 40	... ...	... ...		3,508 32 0	47 8	5,303 12 0	70 11 3,508 32 0
		1215	27,484 28 40	26,092 34 12	... ...	21,480 0 0	24,996 23 26	... ...	... ...		10,724 4 0	... ...	14,292 0 0	... ... 10,724 16
		4,9376	2,07,170 17 40	2,08,477 25 12	1,35,563 32 26	4,31,190 0 0	2,04,389 29 69	3,213 17 65	15,217 40 11		1,68,305 38 0	... ...	96,136 8 0	... ... 2,27,091 42
Add, no account of Deaha Canal resumed		...	...	...	...	...	...	...	...		...	...	...	... ...

Office of the Special Commission, 5th April 1803.

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STATEMENT ENCLOSED IN REPORT OF SPECIAL COMMISSION; DATED 5TH APRIL 1803.

1	2	3	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Number of Villages in each Pollam.	Total of the Villages, as estimated by Mr. Lindlay.	Value of Pollams, as estimated by Mr. Powney.	Value of the Pollams, as estimated by Mr. Lushington, in the year 1801, 1802.	Value of the Pollams, as estimated by Mr. Lushington, in the year 1802, 1803.	Average of Columns 6, 5, 6, and 7.	Difference between Columns 6 and 7. Column 8 more.	Column 8 less.	Amount of Pollams prior to the Decision of the Conference of the Poligars, as given by Forty Lamp.	Abatement of Pollams prior to the Decision of the Conference of the Poligars, as given by Forty Lamp.	Decision of Pollams settled by Mr. Powney, but not settled.	Per Contra, of Column 12 to 8.	Pollams settled by Mr. Lushington, for Forty Lamp.	Per Contra, of Col. 14 to 8.	Permanent Jumma recommended by Mr. Lushington.	Difference between Col. 14 and 16. Col. 14 more.	Col. 16 less.	Per Contra, of Col. 14 to 8.	Permanent Jumma proposed by the Commission.	Per Contra, of Col. 20 to 8.	Per Contra, of Col. 20 to 14.	Add Estimated amount of Revenue from Villages, lost from the resumption of Sayer, Tank, and Arrears.	Total Gross Revenue from the Villages lately dismembered from the Southern Pollams.	Increase on the Pollams, payable, first to Forty Lamp or Kot.	Decrease to the Pollams, payable, first to Forty Lamp.
	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.		S. Pags. F. C.		S. Pags. F. C.	S. Pags. F.	S. Pags. F		S. Pags. F. C.			S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F.
8,132	—	—	—	1,25,640 0 0	—	—	—	—	—	—	—	96,722 0 0	—	—	—	68 13	96,722 0 0	96 10	—	—	8,000 0 0	1,06,722 0 0	28,972 14 0	—
8,655	—	—	—	1,25,640 0 0	—	—	—	39,000 0 0	—	—	—	72,000 0 0	—	72,000 0 0	—	—	—	72,000 0 0	—	—	8,800 0 0	80,800 0 0	30,800 0 0	—
16,787	—	—	—	2,51,280 0 0	—	—	—	1,08,837 0 0	—	—	—	1,68,722 0 0	—	—	—	—	—	1,68,722 0 0	—	—	16,800 0 0	2,85,522 0 0	59,772 14 0	—
1,100	19,127 32 0	20,000 0 0	24,192 20 20	22,096 0 0	21,854 20 20	2,241 20 0	—	8,000 0 0	1,758 20 0	6,241 20 0	8,000 0 0	6,241 20 0	8,000 0 0	6,241 20 0	—	—	—	6,241 20 0	1,758 20 0	8,000 0 0	333 13 24	14,575 13 24	5,425 6 0	—
1,100	18,000 32 0	22,400 0 0	26,000 24 0	27,277 0 0	25,319 24 0	—	6,680 24 0	8,000 0 0	1,680 24 0	6,319 24 0	8,000 0 0	6,319 24 0	8,000 0 0	6,319 24 0	—	—	—	6,319 24 0	1,680 24 0	8,000 0 0	333 13 24	14,653 13 24	10,346 21 20	—
1,100	13,000 32 0	13,000 0 0	13,000 24 0	13,000 0 0	13,000 24 0	—	—	5,000 0 0	1,000 0 0	4,000 0 0	5,000 0 0	4,000 0 0	5,000 0 0	4,000 0 0	—	—	—	4,000 0 0	1,000 0 0	5,000 0 0	333 13 24	9,333 13 24	4,666

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APPENDIX, No. 28.

Extract from REPORTS respecting TALLIARY POLICE.

Extract from REPORT of Collector of SOUTHERN POLIGAR PESHCUSH: dated 1st May 1800.

Extracts from Reports respecting Talliary Police

Southern Pollams.

IN the instructions which I gave to my tehsildars in January last, for the assumption of the *deshacawel* privileges, I purposely made no allusion to the *tallum cawel*, having had no opportunity to gain information on which to found any system for its regulation or collection. The relative duties of these two services, the past and present situation of the persons performing them, would, I knew, be ascertained, at a very early period, from the representations on the spot; and as, upon the system to be adopted, greatly depended the future tranquillity of the province, there could not be a stronger motive for proceeding with great caution, and with a thorough knowledge of the real situation of the several parties to be affected by it;—But as the disorders of the country will daily increase, until some measures be taken for their suppression, I cannot longer delay submitting, for your consideration, the draft of an advertisement, which I purpose to publish, as the foundation of an efficient system of watching service throughout the conntry.

The power of the poligars has been so completely humbled, that the tallum cawel carrahs have no longer any dread of them; and from their interference, I have no apprehension of any serious obstruction to the well ordering of the watching service; but there are other circumstances, which, if suffered to take their course, would place the province in a greater state of confusion and insecurity of property and life, than it was in the plenitude of the poligar power. I refer to the injuries which the cawel carrahs, no longer protected by, or connected with, the poligars, receive from the circar servants, by the withholding of their russooms, and being made responsible for losses and thefts which have never happened.

Under the pressure of such injuries, it is obvious that men who have arms in their hands; who are well acquainted with all the lurking places in the country; whose line of duty favours nightly excursions, and to whom the hereditary office of protector, as well as their long connection with the poligar, has naturally given a spirit of enterprize and independence, will plunder and rob, rather than starve.

No vigilance, on the part of the Company's servants, exercising the duties of desha cawel, can prevent, nor would the whole military force in the province avail, against such secret and extensive depredation. To disarm them, would not be effectual; for a large bamboo with a piece of iron stuck on the top of it, is all sufficient for the purposes of robbery and plunder.

It would be certainly regular, that whatever measures were adopted to restore the tallum cawel carrahs to their antient fees and privileges, could be taken in concert with his highness's manager; but the excessive weakness and corruption of the Nabob's administration, compels me to abandon the hope of co-operation. Where the cawel

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carrah is weak, his just dues (like the just dues of all others in the country, who have not the power of resistance) are taken for the benefit of the circar servants; and where he is strong enough to collect a few vagabonds to plunder the inhabitants, the monigars render his russoom, and participate in the fruits of his depredation.

These and other such acts of tyranny and injustice, have so confounded the proper right and duty of every man, that they are scarcely any longer known even to himself. It is from that reflection, that I have made this advertisement more detailed than may at first appear necessary; but my object has been, to make the people at large understand what duties they have a title to expect from the cawelgar, to soften the animosities subsisting between the inhabitants and the cawelgars, by showing that the past neglect and perversion of those duties, is not attributable entirely to the cawelgars; and to point out to them (for they require every such comfort) the benefits they may expect from the future faithful performance of the watching service.

To effect this object, by restoring the tallum cawel carrah to the intention of its institution, and the enjoyment of the fees and privileges justly due to that service, to executors of the duty; it appears to me indispensable, that the tallum cawel carrahs should in future receive their russooms immediately from my servants, employed in the collection and service of the desha cawel, and be held accountable exclusively to the Company, for their conduct. If this arrangement receives your sanction, I anticipate the greatest benefits to the country from its adoption; and, on the other hand, no conviction is stronger on my mind, than that, so long as the cawel carrahs are liable to receive injuries (such as stated in this letter and its enclosures) from the circar servants, no peace can be expected in the province.

The silence which I have hitherto observed upon the affairs of the forfeited pollams, will not, I trust, expose me to any suspicion of inattention to this important part of my charge. Indeed I hope the diaries I have lately had the honour to submit, of my proceedings in those countries, will show that I have spared no pains to inspire the inhabitants with a confidence in the justice of government, to break the irregular habits of former sharogars and peons, &c. to render their labours, like those of the people, in general profitable to the Company. [895]

Extract from Report of Mr. JOHN HODGSON, on TINNEVELLY; dated 24th Sept. 1807.

Tinnevelly.

THE security of the persons of travellers and traders, which has followed from the assumption of the *cawelly* from the poligars, from the punishment of the rebellions, and transfer of the country to the authority of the Company; can only be estimated by those who were witnesses of the previous scenes of insecurity, robbery, plunder, and murder.

Extract from REPORT from principal Collector of the CEDED DISTRICTS, dated 20th March 1802.

Ceded Districts.

THE system of *cawelly*, which pretends to make good, stolen property, is a kind of tribute imposed on government by its own feudatories, as the price of forbearing to oppose its authority; for it never

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fully indemnified losses, unless by the produce of robberies in another quarter. It furnished the cawelgar with the means of maintaining a greater force than he could possibly do from the resources of his own hereditary district; and this renders him more capable of contending against government, when he finds it convenient to revolt. The spreading of his adherents too over the country, to make his own collections of this tribute, impresses the inhabitants with terror, and gives him more sway over them, than the civil power; facilitates his depredations, by procuring him a perfect knowledge of the habitations of the men of property in every village; and enables him to single out for vengeance, whoever is hardy enough to accuse him or his agents.

It seems strange that it should ever have been believed, that any good could result from such an institution. Even if all thefts were made good, which never was the case, the contributions paid by the district to the cawelgar, were always more than the equivalent of this loss, and greatly exceeded any that would probably have been sustained, from ordinary thieves. In districts immediately under cawelgars, or in those adjoining to them, there is always the greatest number of robberies; and in proportion as they are more remote from such proprietors, are less common. The whole of the allowances granted to these men, can be regarded in no other light than as a fund set apart by government for the support of a number of seminaries for training regular thieves.

I resumed all *munny and nayel cawelly*, on my first entering the country, on the principle of their having been formerly resumed by the Mysore government, and of the allowance naturally ceasing when the service was no longer required; and its abolition even, would undoubtedly contribute greatly to the security of property. If it is objected that there would be no means of apprehending thieves, or recovering stolen effects, it may be answered, that this would be fully as well executed by the common village *talliars* and aumildar's peons: because, by the change of system, the number of thieves would be lessened, and their concealment rendered more difficult. At present, it is among the cawelgar's peons, that almost all thieves are sheltered; for it is to that body, that all the most skilful adepts belong, who therefore rob, as it were, under public authority. Though they are always suspected, when a robbery is committed, it is difficult to fix it upon any individual of the gang, not only from the dexterity in eluding discovery, which they have learned from long practice; but also from the dread in which the inhabitants stand of them; for were any person to inform against them, he would most likely be either robbed or murdered. But when the cawelgars and their peons are disbanded, there would be no safe refuge for thieves. They could only be concealed in great cities, of which there are none, in this part of India. The constitution of all villages is such, that no gang of thieves, nor even any single thief, could long remain undiscovered, in any of them. The potail, curnum, and other public servants, know every man residing within the limits of their village; and were any man to take up his abode in it, without any visible means of subsistence, he would attract their attention, and would be seized the instant that any robbery happened. Besides, thieves would then consist not of men who followed the profession by

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inheritance, and were trained to it, from their infancy; but of men who were dirven into it, by want; and as they would be less expert, they would be so much more easily detected. It is not from solitary unconnected thieves, that any serious mischief can ever arise. It is only when they compose a fraternity, too strong for the civil authority, like the cawelgar and his peons, that they become formidable.

It may be urged, that if the institution of cawelgars had been found to be so detrimental, it would never have become so common; and would have been long ago suppressed. But it is to be considered, that cawelgars originally were in general rather selfcreated, during times of disorder, than appointed by the sovereign; that Indian governments are usually too weak and fluctuating, to give themselves much trouble about rectifying abuses; that the cawelgars, when established, could only be reduced by a military force; and that the foujdar and other officers to whom that force was entrusted, being themselves every moment liable to removal, had no permanent interest in the prosperity of the country; and were therefore rather disposed to protect the cawelgars, for a share of their booty, than to expel them.

Many princes have no doubt seen the propriety of getting rid of them: but they probably had not the means of effecting it; for all native governments are little more than an assemblage of poligarships, under a superior chief, who though he has a general controul over the whole, possesses very little authority in the interior management of their several provinces. Hyder Ally was the only Indian sovereign we know of, who ever subdued all his petty feudatories, and was really master of his country. He knew all the advantages to be derived from cawelgars; and he thought it wise to abolish them. [896]

The chief argument against such a measure is, that it would be depriving a great number of every means of livelihood, and turning them loose to rob the inhabitants; but this might be obviated by leaving the cawlegar a portion of his land, sufficient for his maintenance; and his peons, their lands, either in enaum, or at a low quit rent, either during one or more lives; and dispensing with all service.

Extract from Mr. THACKERAY'S Report; dated 4th August 1807.

Ceded Districts.

THE Ceded Districts have improved very much under the Company's government, in spite of bad seasons, in spite of a numerous population of turbulent peons, and in spite of many obstacles. About the great improvement, no doubt can exist; but whether this great improvement, be owing to the ryotwar system, or the excellent police, or rather the complete establishment of the authority of government, some doubt may arise. It appears to me, that this excellent police, which has secured tranquillity, has been established by the proper administration of the ryotwar system; that all the ability of collector Munro, could not have produced it, under any other system; and that nothing but his ability, could have produced it so soon, under the ryotwar system.

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APPENDIX NO. 29.

Extracts from REPORTS, as to the Difficulty of recovering ARREARS OF REVENUE, by the JUDICIAL PROCESS under RYOTWAR SETTLEMENTS.

Extracts from REPORT of principal Collector of Combatoor; dated 30th Nov. 1806.

Extracts from Reports respecting the recovery of Arrears of Revenue under Ryotwar Settlements.

THERE is great reason to doubt, whether all the benefits of its resources can be obtained from the Ryotwar Settlement, with a separate court of judicature existing at the same time; or that the collection can be made, with that regularity and promptitude, which might be otherwise expected.

The natives, even when conscious of the justness of their debts, it is well known, are always averse from discharging them, and ever seek delay. The disposition to that delay, which is seen daily in the proprietary in other districts, must be supposed inherent, in most individuals of the lower class: and when the case is applied to so many thousand ryots now holding pottahs, my apprehensions may not appear extraordinary. To cause a delay in the collections of a whole village, it is only necessary that one ryot proceed to the zillah court, to enter complaints, however frivolous, or engage in suits, to set aside his agreements with the tehsildar and monigar to cultivate. It will be difficult, under the multiplicity of business which must engage a zillah court, that summary decisions can be granted to the parties. The operations of the monigar must, in the interim, be suspended; and it appears a very probable consequence, that the government revenue cannot be regularly collected, in the pause which those suits may occasion.

It may further be expected, that much further inconvenience will be felt, from the blunders and ignorance of the lower class of revenue servants, in regard to the Regulations; and with which, it will require some time before they can become acquainted.

In a country where there exists so great a quantity of waste land as in Coimbatoor, land, so far from being an object of request, must be tendered by the circar to the cultivating class, who consider rather that they are conferring, than receiving, a favour, in the acceptance. The Hindoo institution insisted upon the industry of their subjects, in order to add as much to the labour of the community, as the revenues of the state. The Mahomedan disposition left no alternative, for the slothful were obliged to pay, whether they cultivated or not.

Under the British government, every means of encouragement, by way of advances, persuasions, and the endeavours of the native servants, have been used, to the ultimate object of guiding their industrious labours, to the advantage of themselves, and the increase of the public revenue. Such as have been in the habit of seeing the lower class of ryots, must be sensible of the real necessity, of some hand to direct those labours.

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The frequent release from their engagements which they have experienced, when they have suffered misfortune, has impressed the ryots with a general idea, that they may always expect it; as soon as it once comes to be considered as a right, every recourse will be had to litigation and delay, to avoid their fulfilment.

From this persuasion of being able to obtain a release from their engagements with our government, under the circumstances mentioned, many more ryots enter into them at the beginning of the season, than would be the case, were they conscious that the government dues would, without exception, be rigorously exacted. Many instaces, however, annually occur, where the security is obliged to fulfil engagements entered into under such a persuasion, merely from the subsequent fault on the part of the ryut, whose indolence leaves him, without the means of acquitting himself of them.

If the country be at once disposed of by rent or sale, the farmer, or zemindar, can have no obstacle to the payment of his kists, equal to the difficulty Aumany servants will experience in the collection: should the former fail in collecting within the stipulated period, it is generally in his power either to mortgage, or to dispose of such property as may answer the fulfilment of his agreements. It is scarcely necessary to say, that Aumany servants can have no such opportunity; and that if there be resistance to their demand, and summonses served from a separate court, the collection of the amount must be delayed, until the process [897] be gone through, from the case of a ryot paying 500 pagodas per annum.

Extract from REPORT of Collector of Dindigul and Madura, of 8th July 1807.

THE Regulations for enforcing arrears, are too intricate for a native to comprehend: and the smallest deviation from the forms, entails endless disputes and heavy penalties.

Extract from REPORT of Mr. HODGSON on Coimbator, of 10th Sept. 1807.

IF a ryot fails to pay his rent, the whole process of distraint laid down in Regulation XXVII. 1800, must be resorted to; and the same forms be gone through, with the ryot who pays a rent of six fanams, as with him who pays 1,000 pagodas. If the process is not enforced against each defaulter, as soon as he falls in arrear, the evil spreads; and those who are able, and those who are not, equally withhold their rent.

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APPENDIX, No. 30.

REPORT *of* BOARD *of* REVENUE;

And PROCEEDINGS of MADRAS GOVERNMENT, as to the measure of establishing TRIENNIAL VILLAGE LEASES, in the unsettled Countries; dated 25th April and 25th May 1808: and circular Instructions to the Collectors in consequence.

READ the following Letter from the Board of Revenue,—

To the Hon. Sir. G. H. Barlow, Bart., K. B., Governor in Council.

HON. SIR,

REPORT of Board of Revenue, 25 April 1808, on Triennial illage Leases.

Para. 1.—WE have the honour to acknowledge the receipt of the orders of government, conveyed in Mr. Secretary Greenway's letters, dated 28th Nov. and 5th Dec. last, enclosing copies of the reports of Mr. Hodgson on Coimbatoor and Tinnevelly.

2. On some of the subjects discussed in those Reports. and referred for our consideration, we had anticipated the orders of the Honourable the Governor in Council, respecting them; and we adopted the necessary measures to enable us hereafter to report, with regard to others.

3. On the same occasion, we were directed to state our sentiments as to the expediency of changing the detailed system of revenue economy, which has now been prosecuted for several years in the new territorial acquisitions of the Company, with a view to the more complete developement of their resources; according to which system, the rents assessed by survey, were collected from each ryot by tahsildars, paid by the collectors of government; and to consult the propriety of substituting a plan of settlement, approximating more nearly to that of estates permanently assessed; of farming out the lands for a term of years, to men who should be interested in preserving and improving the resources of the country.

4. Our sentiments on this point, constitute the subject of this address. The topic, indeed, has been so amply and ably discussed on former occasions, that we now enter upon it with diffidence, and more from the necessity of obeying the commands, and procuring the orders of government, than with the idea of illustrating it, with new observations.

5. The provinces subject to the government of Fort St. George, with the exception of Canara, Malabar, and other districts, in which the traces of private property still existed when they came under our government, exhibited nearly the same system of landed property and revenue policy. The land was the property of the circar and of the ryots; the interest in the soil was divided, between these two; but where the circar share absorbed nearly the whole landlord's rent, the ryots possessed little more interest in the soil than that of hereditary tenancy.

6. The country was divided into villages. A village, geographically, is a tract of country comprizing some hundreds or thousands of acres of arable and waste land;—a village, politically, is a little republic, or rather corporation, having within itself, municipal, officers and corporate artificers: its boundaries are seldom altered; and though sometimes injured, or even desolated by war, famine, and epidemical disorders, the same name, boundaries, interests, and even families, continue for ages.

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7. The circar share, or land-rent, was generally received from paddy land in kind, at rates varying from 40 to 60 per cent. of the gross produce, after deducting certain portions distributed before the threshing commences. The share or tax of the circar from dry grain land, was generally received in cash, either at so much for a fixed measure of land, or so much for the same measure of lands, but varying with the produce.

8. We have observed that the circar rent or share generally absorbed the whole net produce or landlord's rent, because, in bad years, a remission became necessary, and the assessment was in many places so heavy, that the circar officers were more fearful of losing what the present occupant paid, than hopeful to get more, from a new ryot.

9. There appears to be three modes of collecting this share or rent, which have existed prior to the introduction of the system of permanent rents.

10. Of the three former modes, the first is the *ryotwar kulwar*, or individual settlement:—the second is the *mouzawar ganganah*, or village settlement:—the third is the *ijarah*, *moottah*, *zemindarry*, or farms of several villages.

11. Under the *ryotwar* settlement, the officers of government were supposed to settle and collect the rent from each farmer. [898]

12. Under the *mouzawar*, the officers of government farmed out the lands of the whole village to an individual, who again sub-rented each field, and settled with each ryot; or to the community of the village, who settled among themselves, the land and rent they were respectively to occupy and to pay.

13. Sometimes, neither individual nor village rents were adopted; the circar farmed out tracts of country containing several villages, to great farmers, who were sometimes strangers, soucars who had advanced money, or persons who made this kind of farming their profession. Sometimes, they were revenue officers of various descriptions, but generally termed zemindars.

14. Previously to the introduction of the permanent settlement, the ancient hereditary zemindars were farmers of this description; because their cowles were annual, or for the period of a few years; because government, at its discretion, raised or reduced the amount of the tribute, and because government, when necessary, exercised the power of removing an obnoxious member of the family, or, on just cause, even the whole family, from the management of the zemindarry. These ancient zemindars however, as they were more permanently connected with the land, and less liable to removal, than mere farmers, were less oppressive in their exactions from the cultivators.

15. The government seeing the evils of these temporary settlements, introduced the permanent system of revenue, which was perpetuating the third system on an improved principle, by making the farm hereditary, and limiting the demand on the hereditary farmer of the revenue.

16. Because the zemindars, thus confirmed or created, have, in the new revenue and judicial Code of Regulations, been styled proprietors of their respective lands, some have supposed that the rights of the people, have been thereby impaired. But those rights, on the contrary, as we conceive, have been strengthened, rather than invalidated, by that code.

17. Among numerous papers which have been composed on this subject we received, and have the honour herewith to submit, a Report from Colonel Munro, written a short period before his departure for Europe, in which he has proposed a new plan for the permanent settlement of the Ceded Districts.* Of this plan, we shall offer a concise account, without discussing all Colonel Munro's arguments for and against the permanent settlement hitherto established.

*For this Report, *vide* Appendix 31.

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18. He begins with stating his opinion respecting the property in the soil; and we concur with him in thinking, that the government is virtually the proprietor in the Ceded Districts, and in other provinces where the circar demand has been raised so high as to absorb the whole landlord's rent; in fact, that a low rate of assessment, is the sole cause of actual property in land.

19. The Company, by the present assessment in the Ceded Districts, draw the full landlord's rent, which may be calculated, on an average, at 45 per cent. of the gross produce; but in order to constitute property in the soil, it would be necessary to remit such a portion of rent, as should reduce the demand of government, to about one-third of the gross produce.—This remission, which would amount to about 25 per cent. of the present survey rent, would give the persons constituted proprietors, such an interest in the soil, as might be justly termed landed property; viz.

Total gross produce	100.
Government rent, according to the present assessment is ...	45.
Deduct 25 per cent. as the remission proposed ...	$11\frac{2}{4}$.
Government share, or land-tax by the proposed assessment	$33\frac{3}{4}$.

20. The principles of this plan for a permanent ryotwar settlement of the Ceded Districts, are to remit 25 per cent. on the survey rate of assessment, with a still greater remission on lands watered by machinery; to permit the ryot to retain or relinquish land, according to his circumstances; and to consider each ryot the absolute proprietor of the land he occupies, so long as he pays its revenue.

21. No remissions, for bad crops or other accidents, are proposed to be allowed. On ordinary occasions, should failures occur, which cannot be made good from the property of the defaulter, the village in which they happen, shall be liable, for the loss, to the extent of 10 per cent. additional assessment, but no further, on the revenue of the village.

22. The waste land should be retained, as the property of government; and the rent, or, more properly speaking, the land tax, of such as might hereafter be occupied, should be added to the public revenue.

23. The repairs of all tanks not rendered private property, should be made by government.—Tuccavi should be gradually discontinued; the village officers to remain, as heretofore, under the collectors; private creditors, who might distrain the property of ryots, should discharge the public demands against such ryots, and give security for doing so, before they were allowed to begin the distraint.

24. This is the outline of the plan proposed by Colonel Munro, for the settlement of the Ceded Districts. He then endeavours to show, by calculation, that a settlement, on these principles, would not only tend incalculably to invigorate the agricultural resources of the country, but would actually afford a greater immediate revenue to government, than a zemindarry system, formed on the principles of that already introduced into other districts.

25. Colonel Munro shows, by a calculation to which we refer your honour in Council, that if a permanent zemindarry settlement be formed on the principle hitherto observed, it would amount to star. pagodas 10,24,050.

If a ryotwar settlement be formed on the principle proposed, the amount of the settlement will be ... ... 11,15,608.

26. But even if the net revenue, which is immediately expected from either system, be reckoned the same, on account of the charges incident to ryotwar, or to answer any mistake in the calculation, yet still the zemindarry rent would be no more, ten years hence, than it [899] is at first; whereas the

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ryotwar would have risen, within that period, about three lacs of pagodas, from the encouragement which the remission would afford to agriculture.

27. It is the high assessment upon the land, which Colonel Munro justly considers the chief check to population. Were it not for the pressure of this heavy rent, population, he thinks, ought to increase even faster than in America; because the climate is more favourable, and there are vast tracts of good land unoccupied, which may be ploughed at once, without the labour and expense of clearing away forests, as there are above three millions of acres of this kind, in the Ceded Districts. He is of opinion, that a great increase of population, and consequently of land revenue, might be expected in the course of twenty-five years, from the operation of the remission. But a remission to a few zemindars, he apprehends, would not remedy the evil, nor remove the weight which at present depresses population.

28. Under the system proposed, Colonel Munro conceives the cultivation and population would increase so much, that in the course of twenty-five years, lands formerly cultivated, amounting to star. pagodas 5,55,962, would be retrieved and occupied, together with a considerable portion of waste, never before cultivated. The extension of cultivation, however, would not make the farms larger, and thereby facilitate collection. The enlargement of farms or estates, is at present prevented, by the want of property: hereafter, it would be prevented, by its division.

29. This is the outline of Colonel Munro's plan, which is not less applicable to all the districts as yet unsettled, than to the Ceded Districts; and if the exigencies of government allowed of so great a sacrifice, as a remission on the present standard rents to the extent of 25 per $\frac{0}{0}$ or even of 15 per $\frac{0}{0}$ we should consider the measure highly advisable, and calculated to produce great ulterior advantages. Indeed it would be absurd to dispute, that the less we take from the cultivator, of the produce of his labour; the more flourishing must be his condition.

30. But if the exigencies of government do not permit them to make so great a sacrifice;—if they cannot at once confer the boon of private property, they must be content to establish a private interest in the soil, as effectually as they can, under the farming system. If they cannot afford to give up a share of the landlord's rent, they must be indulgent landlords.

31. Under such circumstances, the transition from ryotwar to village-rents, as suggested by Mr. Hodgson, appears to us best adapted to secure the revenue of the state, and the prosperity of the country.

32. Our sentiments on this occasion, will equally apply to the reference made to us on the 30th April 1806, on which our opinions were required, with respect to some objections which had occurred to the establishment of large zemindarries in perpetuity, and with regard to arguments then advanced in favour of making the ryotwar system permanent.

33. In provinces newly subject to the Company's government, whose resources had not been ascertained, where judicial tribunals had not been established, and where the collectors, unfettered by the restrictions of law, were free to follow their discretion in retrieving the energies of the country, and reforming the manners of the people, no policy could be better calculated than that of ryotwar rents, for effecting a survey, classification, and assessment of the lands; for detecting, alienations of revenue, frustrating the interested confederacies of the inhabitants; emancipating the inferior, from the thraldom of superior, ryots; developing the capacity of the country; and, by a firm and summary, yet a just and prudent mode of proceeding, remedying the inveterate abuses of the Mahomedan government.

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34. This course of proceeding, has been accordingly pursued, in all unsettled districts, from the periods of their acquisition, until the present time; and it is hoped that the objects above mentioned, have, by this time, been in a great degree, attained.

35. Whatever room there might be for a difference of opinion, as to the preferable policy of these two modes of revenue economy, anterior to the introduction of the constitution of internal government recently prescribed, as a general system, in these territories, it is unnecessary for us, as we imagine, at this time, to discuss.

36. Very strong reasoning has been advanced, in favour of each; but it occurs to us, that under the new code of revenue and jurisprudence, a plan has been propounded, with which the ryotwar mode of administration could not be brought to assimilate, and from which, it would be inconsistent, if not unsafe and impossible, now to deviate; for the difficulty, if not impossibility, of one collector being able to attend to all the legal formalities prescribed by the new code, on the various occasions, real or fictitious, which would occur for resorting to them, among the numerous inhabitants of an extensive province under ryotwar leases; the danger of delegating authority to an interested, unfeeling, or perhaps corrupt tehsildar, the general incompetency of individual ryots to pay, in all seasons, the money rents assessed on their fields; the constant change of field occupants, and consequent probable deterioration of agriculture; the expense to the government, the trouble to the courts, the difficulty of collection, the interference with the private concerns of the cultivators, and with the public functions of the officers of government under such a detailed system; would, we apprehend, be found insurmountable embarrassments to a ryotwar mode of administration.

37. The village (Mozawar) system is, at least as old, as the age of Menu. That venerable legislator alludes to the disputes about village boundaries, just as they occur at present; and directs a space of 400 cubits wide, round small villages, and of 1,200 round large ones, to be left for pasture. This could not have been done, had land been exclusive private property; for in that case, the owner would have made the most of his land, and not [900] left it waste, for the public use of the inhabitants; and boundaries of fields and farms, rather than of villages, would have been disputed.

38. Every village with its twelve *ayagandeas*, as they are denominated, is a petty commonwealth, with the *mocuddim*, *potail*, *kapoo*, *reddy*, or chief inhabitant, at the head of it; and India is a great assemblage of such commonwealths. The inhabitants, during war, look chiefly to their own head inhabitant: they give themselves no trouble about the breaking up and division of kingdoms. While the village remains entire, they care not to what power it is transferred: on whomsoever it devolves, the internal management remains unaltered; the head inhabitant is still the collector and magistrate and head farmer.

39. From the age of Menu to the present day, the settlements have been made either with or through, the head inhabitant. When the revenue was thought to be high enough, and the head inhabitant agreed to it, he was usually left to settle with the ryots. If it was too low, and the head inhabitant objected to an increase, the aumildar settled with the ryots, in his presence. This system has stood the test of time; and as, under it, whole provinces have often been in a highly cultivated state, it must certainly be well calculated for the great object of promoting agriculture.

40. When the circar was moderate, and satisfied with a reasonable assessment, villages often remained for many years at the same rent; and the ryots knowing that no increase had been demanded by the circar, paid none to the potail; and by enjoying their land at a fixed rent, they were enabled to

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improve them greatly. In this case, the situation of the ryots was nearly what it would be under a permanent ryotwar settlement; but it had this great disadvantage, that the ryots had never any security for its lasting another year.

41. Under a village system, when once completely established, there could not be the smallest danger of internal disturbances, unless the country were over-assessed; a circumstance which, under any system, would excite discontent. The influence of the head inhabitant among the people, is much greater than that of a zemindar or poligar; and when he is not over-assessed, he will always exert that influence in favour of government, for he is properly one of its officers, and feels that he is of more consequence, and is more secure in the enjoyment of his rights under it, than under a zemindar.

42. A principal objection to village estates is, that the influence of the head inhabitants may be exerted, to the oppression or injury of the common ryots.

43. We trust, however, that the security provided by the law, is quite sufficient to shield the latter, from this danger.

44. We hesitated, whether to recommend a period of three or of five years. A farm for five years would encourage improvement; but a farm for three years, will not depress the spirit of agriculture, while it will admit easily of a transition to a permanent settlement, or to an extended term of lease.

45. The amount payable by each village, should be fixed on the average collections of former years, except in those districts where the survey rent has been completed, and can be depended upon. In such districts, the rent of the village should be fixed, with a reference to the payments under the survey rent.

46. We fully explained to government, on the 15th September last, the principles upon which Colonel Munro had completed the survey of the Ceded Districts. Where a survey has been concluded properly on those principles, it must be the best possible standard for assessment; because all the intellect, all the accounts, all the experience of the country, were drawn out to assist the collector in forming the survey. The rent was not fixed upon the supposed fertility and produce of the land, so much as upon what it had actually paid.

47. The chief advantage which we expect from the plan of village-rent, is facility of collection.

48. In other respects, the plan which we propose, is adapted to the customs of the country, and the constitution of a village, as we have described it.

49. The sum to be paid is fixed; the chief ryot is the renter, and the corporation of the village are left to settle among themselves, the land and rent which they are respectively to occupy and pay. In case of disputes, the collector in the first instance, if he cannot settle them, the court must decide, according to custom and the survey rent.

50. The most striking objections which have been urged against the zemindarry system, cannot be made to this village settlement; because the advantages will not be diverted, from the land.

51. The chief cultivators will be the renters; and any advantages (and we hope the terms of the farm will be moderate enough, to allow of advantages) will go to increase agricultural stock.

52. Under a village rent, we estimate that a considerable reduction of the charges of collections, will be found practicable; but we must also admit, that there will be a diminution of revenue, to a certain extent:—We hope, however, that, on an average of years, the revenue will rise, above the present amount.

53. The protection of the ryots, will be transferred to the Courts of Judicature; and we confide in the zeal of the judges for justifying our

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recommendation of a system, in which so much must depend upon the prompt and efficient administration of justice.

54. The observations of Colonel Munro, on the Courts of Justice, are, we think, worthy the full consideration of Government; but, on the whole, we hope that the defects and inconveniences of the judicial system, pointed out by Colonel Munro, may be remedied by good judges, and especially by a liberal construction of the Regulations, and the adoption of an equitable, rather than a strictly legal, or formal rule of enquiry and decision in the civil courts. [901]

55. As far as we may be allowed to speak on the administration of justice and as every individual, still more a public board, entrusted with the immediate, superintendence of the public revenue, has a natural privilege to discuss the question of right and wrong; to blame or to praise the administration of justice; to suggest improvements, and point out errors; we take the liberty to observe, that our system of courts compose one great Court of Equity:—that they are not to be confined, by narrow maxims; but should take an enlarged view, and be allowed a considerable latitude in their proceedings. Under a liberal construction of the Regulations, we think that able and zealous judges would soon find remedies for the inconveniences, and supply the defects pointed out, by Colonel Munro. Under this impression, we recommend a village-rent, because we trust the court will protect the body of the ryots from the oppression of the renters; and that under Section XLI, Regulation XXVII, A. D. 1802, the zillah court will be able to give prompt redress.

56. For the foregoing reasons, we shall, with the permission of the Honourable the Governor in Council, exercise our discretion in establishing a lease village-rent, in the several unsettled districts, from the commencement of the ensuing Fusly.

We have the honour to be,
Honourable Sir,
Your most obedient humble servants,

Fort St. George,
25 April 1801.

(Signed) A. FALCONAR.
J. HODGSON.
W. THACKERAY.

Resolutions of Government as to Triennial Village Leases.

Resolved, to acquaint the Board of Revenue, that as the foregoing letter recommends a considerable change in the system of revenue management, which has been lately observed at this presidency, the board have considered, with particular attention, the opinions which they have submitted on a question of so much importance to the prosperity of the country, and to the financial resources of the government.

From the great ability and success which distinguished the administration of the late principal collector of the Ceded Districts, the board concur with the Board of Revenue, in attaching weight to the observations of that officer, on the subject of this discussion; and as the Report of Lieutenant-Colonel Munro appears, on the whole, to contain (according to his conception of the subject) a distinct view of the relative advantages of the two modes of settlement, which he has described in that paper, it is satisfactory to the board to be enabled to proceed to a decision, under a full knowledge of all the arguments which appear applicable to the question.

The board think it probable that a temporary ryotwar settlement, under the vigilant management of Lieutenant-Colonel Munro, may have been attended with considerable benefit to the country, and in the advancement of the public revenue. But after the fullest consideration of the opinions stated by that officer, the board feel no difficulty in recording their conviction, that a permanent ryotwar settlement, on the plan proposed by Lieutenant-Colonel Munro, would

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be impracticable, without incurring a sacrifice of revenue, incompatible with the demands of the public service; and even under such a sacrifice, the practicability of effecting a settlement of that nature in perpetuity, appears more than questionable.

The board observe, that the whole system proposed by Lieutenant-Colonel Munro, involves a constant exercise of that domiciliary controul on the part of the officers of revenue, which it is a leading object of the permanent settlement to exclude. It is at the same time obvious, that Lieutenant-Colonel Munro has not sufficiently appreciated the advantages of a zemindarry settlement, which has been attended with great benefit, and to have been free from most of the objections supposed by that officer.

The board are disposed to impute, in a considerable degree, the partiality evinced by Lieutenant-Colonel Munro, in favour of a ryotwar settlement, to the effects of long habit, and to the success with which that mode of management was attended, while in his hands; but independently of the immediate diminution of revenue, which a permanent ryotwar settlement would occasion, it is evident that there could be no adequate security for the future payment, even of the reduced revenue; and that the whole collections would probably, for a long period of years, continue subject to continued fluctuation, and to the heavy charges incidental to a detailed system of revenue administration.

The board observe, that considerable weight has been attached by Lieutenant-Colonel Munro, to the advantage to be derived from the future improvement of waste lands, under the supposition, that it will form a direct augmentation of the public revenue. It has been however established, on the principles of the permanent settlement, that the government does not look to any advantage of that nature, beyond the general benefit of increasing the amount of the public taxes, in proportion to the increased resources of the country. In this view, the improvement of the waste lands, will be undoubtedly an object of great advantage; but the board are satisfied that the attainment of it, will be best secured under the operation of a permanent settlement, by removing as much as possible, any controul from the exercise of private rights; as the experience of all ages has sufficiently evinced, that the extension of population and agricultural improvement will be generally proportioned, to the degree in which these sources of national strength and wealth, may be freed from public restriction.

Under this view of the subject, the board have no hesitation in deciding, that the attempt to conclude a perpetual ryotwar settlement, would be improper, and probably impracticable; and as the board have great doubts whether even a temporary settlement of that nature, can in most cases be deemed desirable, particularly under the present system of judicature, it appears advisable that it should be entirely abandoned.

The board fully concur in the reasons which the Board of Revenue have stated in [902] favour of the measure of concluding a village-rent in the Ceded Districts, as also, in the other districts not permanently settled, for the period of three years. This mode of settlement, appears to accord with the long established usage of the country, to be compatible with its progressive improvement, to be adapted to the established system of internal judicature, and to have the advantage of facilitating the future introduction of the permanent settlement.

Resolved, accordingly, to authorize the Board of Revenue to carry into effect the measure which they have proposed on this subject, so soon as it may be practicable.

Resolved, to desire that the attention of the Board of Revenue may be in the mean time directed, to the preparation of the materials to enable them to

propose an arrangement for effecting a permanent settlement at the end of three years, in the districts which may admit of the introduction of that system; and the board are willing to hope, that the system of village-rents now sanctioned, will afford the means of effecting an early considerable reduction in the charges of collection.

With respect to the observation of Lieutenant-Colonel Munro, regarding the effects of the new system of judicature, the board trust that actual experience has sufficiently evinced, that the operation of the judicial regulations, is not liable to the most material of the objections which have been pointed out. It may be proper, however, to call on the collectors of the Ceded Districts, to report whether the inconveniences that have been described, have, or have not, been experienced, in that part of the country.

EXTRACT Proceedings of the Board of Revenue, at Fort St. George, the 11th of July 1808.

READ the following Letter from the Chief Secretary to Government:

To the President and Members of the Board of Revenue.

Gentlemen,

Letter from Government to the Board of Revenue, in answer to their Report on Triennial Village Leases.

1. I AM directed by the Honourable the Governor in Council, to acknowledge the receipt of your letter of the 25th ultimo.

2. As that letter recommends a considerable change in the system of revenue management, which has been lately observed at this presidency, the Governor in Council has considered with paricular attention the opinions which you have submitted, on a question of so much importance to the prosperity of the country, and to the financial resources of the government.

3. From the great ability and success which distinguished the administration of the late principal collector of the Ceded Districts, the Governor in Council concur with you in attaching weight to the observations of that officer, on the subject of this discussion; and as the Report of Lieutenant-Colonel Munro appears, on the whole, to contain (according to his conception of the subject) a distinct view of the relative advantages of the two modes of settlement, which he has described in that paper, it has been satisfactory to the Governor in Council to be enabled to proceed to a decision, under a full knowledge of all the arrangements, which appear applicable to the question.

4. The Governor in Council thinks it probable that a temporary ryotwar settlement, under the vigilant management of Lieutenant-Colonel Munro, may have been attended with considerable benefit to the country, and in the advancement of the public revenue. But after the fullest consideration of the opinions stated by that officer, the Governor in Council feels no difficulty in recording his conviction, that a permanent ryotwar settlement, on the plan proposed by Lieutenant-Colonel Munro, would be impracticable, without incurring a sacrifice of revenue, incompatible with demands of the public service; and even under such a sacrifice, the practicability of effecting a settlement of that nature in perpetuity, appears more than questionable.

5. The Governor in Council observes, that the whole system proposed by Lieutenant-Colonel Munro, involved a constant interference with the cultivators, and a constant exercise of that domiciliary controul on the part of the officers of revenue, which it is a leading object of the permanent settlement to exclude. It is at the same time obvious, that Lieutenant-Colonel Munro has not sufficiently appreciated the advantages of a zemindarry settlement, which has

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been proved by experience to have been attended with great benefit, and to have been free from most of the objections, supposed by that officer.

6. The Governor in Council is disposed to impute, in a considerable degree, the partiality evinced by Lieutenant-Colonel Munro, in favour of a ryotwar settlement, to the effects of long habit, and to the success with which that mode of management was attended, while in his hands; but independently of the immediate diminution of revenue, which a permanent ryotwar settlement would occasion, it is evident that there could be no adequate security for the future payment, even of the reduced revenue; and that the whole collections would probably, for a long period of years, continue subject to continued fluctuation, and to the heavy charges incidental to a detailed system of revenue administration.

7. The Governor in Council observed, that considerable weight has been attached by Lieutenant-Colonel Munro, to the advantage to be derived from the future improvement of waste lands, under the supposition that it will form a direct augmentation of the public revenue. It has been, however, established, on the principles of the permanent settlement, that the government does not look to any advantage of that nature, beyond the general benefit of increasing the amount of the public taxes, in proportion to the increased resources of the country. In this view, the improvement of the waste lands, [903] will be undoubtedly an object of great advantage; but the Governor in Council is satisfied, that the attainment of it, will be best secured, under the operation of a permanent settlement, by removing as much as possible any controul from the exercise of private rights; as the experience of all ages has sufficiently evinced, that the extension of population and agricultural improvement, will be generally proportioned to the degree in which those sources of national strength and wealth, may be freed from public restriction.

8. Under this view of the subject, the Governor in Council has no hesitation in deciding, that the attempt to conclude a perpetual ryotwar settlement, would be improper, and probably impracticable; and as the Governor in Council has great doubts whether even a temporary settlement of that nature, can in most cases be deemed desirable, particularly under the present system of judicature, it appears advisable that it should be entirely abandoned.

9. The Governor in Council entirely concurs in the reasons which you have stated in favour of the measure of concluding a village-rent in the Ceded Districts, as also in the other districts not permanently settled, for the period of three years. This mode of settlement appears to accord with the long established usage of the country, to be compatible with its progressive improvement, to be adapted to the established system of internal judicature, and to have the advantage of facilitating the future introduction of the permanent settlement. The Governor in Council accordingly authorized you to carry into effect the measure which you have proposed on this subject, so soon as it may be practicable.

10. The Governor in Council desires that your attention may be in the meantime directed, to the preparation of the materials, to enable you to propose an arrangement for effecting a permanent settlement at the end of three years, in the districts which may admit of the introduction of that system: and the Governor in Council is willing to hope, that the system of village-rents now sanctioned, will afford the means of your effecting, an early and considerable reduction in the charges of collection.

11. With respect to the observations of Lieut.-Col. Munro, regarding the effects of the new system of judicature, the Governor in Council trusts, that actual experience has sufficiently evinced, that the operation of the judicial regulations, is not liable to the most material of the objections which have

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been pointed out. It may be proper, however, to call on the collectors of the Ceded Districts, to report whether the inconveniences that have been described have, or have not, been experienced, in that part of the country.

I have the honour to be,
Gentlemen,
Your most obedient servant,
(Signed) G. BUCHAN,
Chief Sec. to Government.

Fort St. George,
May 25th, 1808.

Resolutions of Board of Revenue, as to the introduction of Triennial Village Leases.

Resolved, under the authority conveyed in the foregoing letter, that orders be issued for discontinuing the system of annual settlements with individual ryots, in those districts wherein that system continues to have effect, and for establishing, in its stead, village-rents on lease, for a term of three years.

The collectors having before them, the accounts of the extent of cultivation, of the jumma, and of the actual collections of each village, for a series of years past, will not, it is presumed, experience any difficulty in determining an adequate, moderate and equitable rent; at the same time, in the correct and successful application of these data, much will necessarily depend on the judgment and attention of the local authorities.

The amount of the rents, when determined upon, must be understood to be payable under all circumstances, extraordinary calamities excepted; in which case, remission may be necessary to a certain extent, and will be granted, at the direction of government, but not until after a full and satisfactory enquiry shall have been made, and authority obtained for the purpose.

It may occur, in particular villages, or perhaps in particular talooks, the effects of adverse seasons, or other contingent calamities, may have been experienced, in so extraordinary a degree, that the accounts of former years may not furnish a result sufficiently favourable, to be adopted as the basis of a rent on lease: while the means of the people, under such circumstances, would not be likely to ensure the due discharge of a rent on higher terms, even should they be disposed to accede to it.

The collectors, in such cases, will be permitted, if they should deem it advisable, to make the rent progressive, to defer the lease, to limit the term of their engagements to one year, concluding them either with the ryots of the villages, collectively, or individually, as before, and upon such conditions as may appear to them, to be best calculated to guard against any unnecessary sacrifice of revenue.

After the engagements for the rents on lease shall have been concluded, the execution of all ordinary repairs for the security of the revenue will be left to the renters; but repairs of magnitude, or new works calculated to *increase* the revenue, will, when found to be necessary, be undertaken at the expense of government, on due consideration of the advantages to be expected from them, and on the condition of a proportionate increase of rent.

It is presumable that the village renters in general, will be readily disposed to enter into agreements of this nature, tending, as they must, to the mutual benefit of themselves and of government; but should they refuse, in any case, to advance their rent, in an equitable proportion to the projected expenditure, and expected advantages, such works must then necessarily be deferred, and others executed in villages, whose renters may be more reasonably disposed.

It is desirable, in the districts where the right denominated merassee right, is understood to exist, that the rents should, in every practicable case, be

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concluded with all the merassadars of the respective villages, and that they should be, jointly and separately, responsible for the amount; it being at the same time understood, that the personal and real property of individuals defaulting for their proportion of the rent, is in the first instance, liable for the [904] balances, and the difference only (in the event of their property being insufficient to answer the demand) to be made good, by the other merassadars of the same village, under their joint agreement with the circar.

In cases where any of the merassadars may refuse to accede to reasonable terms of rent, the collectors will, at their discretion, enter into engagements with one or more merassadars or should the whole of them refuse, the collectors will, in such case, conclude engagements with any other individual, though he be not a merassadar, who may be willing to undertake the rent, or he will make the rent, ryotwar. It should, however, be an object with the collectors to avoid giving occasion to future complaint on the part of any merassadar, of having been refused a share in the rent.

In districts where merassee right is not understood or defined, the collectors will have no difficulty in determining to whom the rent should preferably be granted, such as *Potails*, *Mahajens*, *Nautumcars*, *Gours*, Kadeem, Kanpoours, &c. by whichsoever of these names the heads of villages, in the various provinces, are distinguished, and even to the common resident inhabitants, in preference to strangers. *Pyacarries*, whether *oolcoodie* or *paracoodie*, cannot be considered to have a right to a share in the rent, without the consent of the head inhabitants, as above described; but may be admitted, in all cases where these inhabitants may not object to their admission.

In all cases, with whomsoever the rent may be concluded, pottahs must be issued by the renters to the cultivating ryots, for their mutual security, against loss on the one hand, and oppression on the other..

The system of village-rents, has been recently introduced with advantage in Tanjore, and in the districts of Dindigul and Madura; and as the muchelkas taken from the renters in these districts, may in some degree, serve as a guide to others, it is resolved to circulate them for that purpose; it being fully understood, that it is not the intention of the board to confine the collectors to the observance of these, or any other forms in particular, farther than may be consistent with the general principles prescribed.

In the opinion of the board, it is desirable that the process for the recovery of balances, as also all prosecutions which may hereafter arise, with relation to the rent, should be grounded chiefly on voluntary agreements of this nature, preferably to the promulgation of any general regulations; because there is much difficulty in providing, by a general regulation, for the various local peculiarities; while it cannot be doubted that agreements of the nature adverted to, bearing the signature of the parties, would be received as evidence of their engagements, and be binding upon them; the collectors will also, by these means, be enabled to provide, in separate clauses, for any special conditions which may be required from the inhabitants of any particular village, regarding the distribution of water, partial repairs, and for any other object of the like nature.

The board have only further to remark, that the establishment of village rents on lease, will not preclude the prosecution of the survey, or equalization of the rates of assessment, to a conclusion, in districts where that work may not have been already completed; but lest any obstacles might be opposed by the leaseholders, it may be proper to provide for this object, by a separate clause in the muchelka to be taken from them.

It will be proper to insert a clause in all the muchelkas, binding the renters not to exact a higher rate of assessment from the cultivated land, than

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that fixed by the survey; or where there has been no survey, higher rates of warum or of teerwa, than that taken by the circar in Fusly 1217; but there is no occasion to restrict the renters from reducing the rates of assessment of warum or of teerwa, where they may find it their interest to do so.

The board will furnish the collectors with separate orders respecting the duties to be required from curnums, during the lease.

It is desirable that the board should have the means of judging of the equitableness of the rents concluded by collectors. Collectors will accordingly prepare, for transmission to the board, as soon as may be in their power, statements in books, of the actual collectors, from each village in each talook, from the date of the acquisition by the Company, of their respective districts.

(No. 1.)—Form.—Translation of a Muchelka, taken from all the Merassadars of the Village of , authorizing the principal Merassadars thereof to act as Kariakarems for the Village; dated

"We, the undersigned merassadars, of the village of , do here- "by appoint and authorize and principal "merassadars of our village, to proceed to the cutcheree of the principal "collector, and perform such agreement or muchelka, regarding the jumma- "bundy settlement of our village, from Fusly to , being "three years, as may be required by the circar ; and we do hereby "bind ourselves to agree to any amount for our village, that may be settled by "them, personally with the circar, and to act accordingly.

"We give the muchelka with our free will and consent: in witness whereof, "we hereunto set our signature."

(No. 2.)—Form.—Translate of a Puttiam, or Cowle, to , Renters of Village, in the Talook of

1. "You having jointly and severally agreed to "rent the village, named , and the hamlets "under mentioned, dependent thereon, for three years, viz. Fusly "and ; and having thereby, jointly and severally, "become liable to the profit and loss arising [905] therefrom, and responsible "for the amount rent of each year, you engage to abide by the conditions of this "your written muchelka to the Company."

2. "Your rent consists of the village , and following hamlets; viz.

3. "For the above village and hamlets, you bind yourselves and your heirs to pay the circar, the following rent per year, according to kistbundy annexed.

	Sr. Ps.	Fs.	C.
"For Fusly			
"Ditto			
"Ditto			

4. To ensure the circar against any loss, by your failure in the aforementioned monthly payments, you will engage to pay interest for arrears, at the rate of one per cent. per month; as also, all charges the circar may incur, in realizing the rent from your under-tenants, according to the Regulations provided for the collection of arrears from revenue defaulters.

5. In order that there may be no cause for dispute between you and your ryots, you will engage, according to the Regulations, to issue pottahs and receive razenamahs, either for warum or for teerwah, from each individual paying rent to you. You are aware that unless such agreements exist, your demands for rent are illegal; and that, on reference to the zillah court, your complaints will not be recognizable.

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In addition to the penalty prescribed by law, you will bind yourselves to pay a fine to the circar, of 24 star pagodas, in every instance where it can be proved that your rents have been collected, without previously issuing pottahs, and receiving razenamahs from each individual ryot. The fine to be realized from you, the same as an arrear of revenue, as enacted by the Regulations.

6. You will further engage to make no collections from the under ryots, on any account whatever, but the amount specified in the puttiom. Should it be proved that you have acted contrary to this your engagement, you, will bind yourselves, not only to refund such additional receipts with interest, but also to pay a fine to the circar, of 24 star pagodas, for every offence: for this purpose, the collector will establish an early investigation into the actual collections of the village, and compare them with the pullioms given by you to your ryots. The fine to be realized from you, the same as an arrear of revenue, according to the Regulations.

7. The charges on account of *warakom* and *murramut*, required in the village and hamlets under your rent, shall be defrayed by you; but as the repairs of all extensive works can only be accomplished by the circar, you will then apply for assistance.

8. As the *wooliom maknium* is fixed, you will allow to each enaumdar, his enaum, as has been continued and entered in the circar dufters; receive from each a receipt, and employ them in their respective duties. Whenever they act improperly in the circar concerns, you will state the same to the circar, prove their misconduct by two good witnesses, and abide by the orders given: you are not to dismiss any of them, without authority.

9. You will engage to deliver to the naut curnum, all and every account connected with your village, &c. and to furnish the circar with such accounts as may be required.

10. You will engage to continue the *davadayem*, *brumadayum*, *achillary mauniums*, as hitherto, to the present possessors of those enaums, and to receive their receipts. In the event of the death of any enaumdar, to whomsoever the circar shall deem proper to grant a sunnud, as rightfully entitled to the enaum of the deceased, you will grant it to such authorized person accordingly.

When an enaumdar dies, you will report the same to the circar, within three days: you are not to suppress the report, or either grant the enaum of your own accord to any other person, or secure it to yourselves.

Should you have acted contrary to this engagement, and it be proved, you will not only be answerable to the circar (or to the person rightfully entitled to the enaum in question) for the revenues thereof, with interest due thereon, but also submit to such fine as may be imposed on you, for such violation of your engagement.

11. In the event of failure to discharge the amount of your rent, you will bind yourselves to become liable to all the penalties prescribed by law, for revenue defaulters, under written engagements to the circar. Should an arrear of revenue be due from you at the expiration of the first (or any succeeding) Fusly, it shall be at the option of the circar, to give the rent to another person, and you will bind yourselves to be responsible (under the penalties of the law for revenue defaulters) to be answerable for the loss, should any occur, between the first and second amount rent.

12. For every payment made by your ryots, you will engage to pass receipts immediately under the hand-writing of the naut curnum, and countersigned by you; and you are bound to pay your rent to the circar, in no other coins but those fixed under mentioned.

(Enter the coins, and their relative exchange.)

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13. Should a ryot refuse to come to a settlement with you in the proper season, for the occupancy of land, you will obtain a document showing his reasons, attested by four respectable witnesses, and deposit it with the curnum; and you shall then either make over the land in dispute, to another inhabitant of the village, or retain it, under your immediate cultivation. This circumstance, whenever it occurs, you will report to the tessildar, within three days. The responsibility of this measure rests with you, and you will be answerable to the adawlut, for any infringement of the Regulations. At the same time, you will engage not to demand a higher teerwah for lands under cultivation, than was established by survey; in consideration whereof, you are declared at liberty to make such arrangement with your ryots, for the cultivation of all waste lands, as you may mutually agree on. [906]

14. As the welfare and prosperity of the ryots placed under your protection by the present engagement, demands a strict observance of every clause of the foregoing mochelka, you will consider the circar to be authorized, by this your agreement, to remove you from the situation of renters, should it be established, to the satisfaction of the collector, that you have wilfully neglected to obey the terms of your mochelka: and you will further bind yourselves to consider the judicial regulations, as the sole guide of your conduct towards your ryots, as well as all other regulations which hereafter may be enacted by government. Should the ryots of your village, fail to pay the demands on them according to kistbundy, after the 30th of the month, you are authorized to cause the property of such ryots to be distrained, according to regulations, and sold by the commissioner for the recovery of the arrears.

Ordered, That the foregoing proceedings of the board, relative to the substitution of village rents on lease, in lieu of the system of annual settlements with individual ryots, be transmitted to the different collectors.

The board do not deem it to be necessary to enter at length into an exposition of the reasons which induced them to recommend, and government to approve, the change of system proposed. It may be proper, however, to state, that the measure has been greatly influenced by considerations connected with the established system of judicature, to which the ryotwar mode of administration could with difficulty, be brought to assimilate.

The principal objection which has been urged against village rents, is, that the influence of the head inhabitants may, under that system, be exerted to the oppression or injury of the common ryots; but when the measures are considered, which have been already taken for defining the demands on the ryots; the precautions which will continue to be used for securing them against exaction, by the issue of pottahs; the additional security which the courts afford, and the appointment of commissioners which the board hope will soon take place, aided by a vigilant superintendence on the part of the local officers of revenue:—All these circumstances considered, the apprehensions of danger from oppression, are, in the opinion of the board, very materially diminished.

Neither is the system of village-rents, as some have supposed, incompatible with the progressive improvement of the country and increase of revenue. On the contrary, the principle of the system, evidently holds out great advantages to the renters, and to the ryots, from the extension of cultivation during the lease: advantages to which government must, in all cases, ultimately partake, and in many cases, immediately, where that effect may be produced, by means of public assistance, in the execution of repairs.

Although in the foregoing proceedings, the principle is laid down, that the public aid, when afforded, should be repaid, with a proportion of the advantage resulting from it, it may possibly be found to be advisable, in certain situations, that the *ordinary* aid of tuccavy and maramut should not be discontinued

altogether, even though unattended with any immediate return. In short the collectors will observe, that the transition proposed, from ryotwary to village-rents, upon the principles which have been stated, by no means involves a dereliction of the fundamental principles of the former system of management; the change is calculated chiefly to diminish the detail of interference with the private concerns of the cultivators, to give an additional impulse to industry, to approximate, by means of this change, to the formation of estates on permanent rents, and especially to induce a greater facility of collection and consequent reduction of charges, on that account; to which latter object, their particular attention will be directed.

In all practicable cases, it is desirable that the issue of tuccavy should be made with caution; and not without satisfactory evidence of its necessity.

They will observe, from the foregoing proceedings, that a discretionary authority is granted to them, to defer the establishment of a lease, if they should deem it to be advisable; but in the opinion of the board, the exercise of this discretion needs not to be resorted to, unless in very particular cases, because the same end may generally be attainted by means of a *russud*, or progressive increasing jumma, in each year of the lease.

On any point of doubt or difficulty, connected with the introduction of the system of village-rents, they will consult with the board; and it is necessary that the arrangements which they may conclude, shall not be considered final, until they may have received the board's sanction.

Ordered, That the Forms adverted to in the proceedings aforegoing, be transmitted to the several collectors.

With reference to the concluding paragraph of the chief secretary's letter, which it is agreed to forward to the collectors in Bellary and Cuddapah: Ordered, that their attention be called to Colonel Munro's Report, dated 15th August 1807; and that they be desired to state whether the inconveniences which are there described, as connected with the operation of the judicial regulations, have, or have not, been experienced; and if they have, to what extent.

The collector in the northern division of Arcot, will understand these orders as extending to the district of Satewaid, in common with the rest of the unsettled districts under his management.

If any offer could be obtained from an unobjectionable person, to take the estate of Cuddalore, at the permanent rent proposed by the board, the board would be disposed to grant it, without the purchase nuzzerana; but otherwise, the collector in the southern division of Arcot, will consider the orders for establishing village-rents, as applicable to this part, in common with the rest of the districts under his management. [907]

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Appendix, No. 31.

DOCUMENTS illustrative of the Question—Whether ZEMINDARRY or RYOTWAR SETTLEMENTS are most expedient to be adopted, *as a permanent System*, in the unsettled Provinces subject to the Presidency of Fort St. George.

[*Vide* Extract from REPORT of Collector of POLIGAR PESHCUSH; dated 29th December 1800; inserted in Appendix, No. 25.]

Extract REPORT of Collector of DINDIGUL; dated 31st March 1800.

Documents relative to Zemindarry and Ryotwar Settlements.

Dindigul.

THE resolution of government to dispose of the proprietary right in the circar lands, by sale, according to the manner and amount specified in para. 58,* I conceive to be generally impracticable, from the poverty of the description of people they expect to become the purchasers: as well as from the objection these very people would have, to purchase a proprietary right, in what prescription had already made their own.

* of Instructions to Collectors, dated 15th Oct. 1799.

The Nautcumcars certainly consider the farm they cultivate, as their own property; and no government, save the Mussulman, appears to have considered the soil its own, or itself at liberty to deprive the inferior subject, at its will. In forming the present benevolent system, this solitary precedent surely will not operate as an example to act upon; but where no written document is found, what has been known, as usage, will be established, as law. This would confirm the prescriptive right of many industrious natives to the lands they have long occupied; and be the certain means of making them comprehend, whence these advantages were derived.

Extract REPORT of Major MUNRO, principal Collector of CANARA; dated 9th November 1800; containing his Sentiments on the PERMANENT SETTLEMENT of that Province.

Canara.

Para. 17.—After having given my sentiments as to the amount of the assessment that ought to form the basis of the Permanent Settlement, it now only remains to offer a few observations on the mode which it would be most eligible to follow, in dividing the country into estates, so as both to promote improvement, and ensure the collection of the revenue.—In countries where private property in land is unknown, because the whole is the property of government; and where the general poverty of the cultivators, disables them from making any improvements; the dividing the land into estates of about five or six thousand pagodas, public rent, and giving them away, or disposing of them for a price to men of property, where such can be found, may possibly have some advantages; but in Canara, where almost all land is private property, derived from gift or purchase, or descent from an antiquity, too remote to be traced; where there are more title deeds; and where the validity of these deeds have probably stood more trials, than all the estates in England; great proprietors cannot be established, without annihilating all the rights of the present

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landlords; nor do I believe that, by any arrangement for placing a number of small estates under the collection of one head landlord, any facility in collection, or any security for revenue, would be obtained, that may not be obtained, from letting the estates remain, as they now stand.

It may be objected, that the smallness of estates, involving as a consequence, want of property, incapacitates the owners from bestowing upon them the due degree of culture, and subjects the public revenue to frequent failures; but I am convinced that these objections, are groundless. If we wish to introduce a system that shall be permanent, we must consider not only what the state of property now is, but also what it is likely to be hereafter. The benefits expected to result from the formation of large estates, are, no doubt, the saving of detail in accounts; the improvement of the country; and the security of revenue, from the lands being in the possession of a few wealthy owners, instead of a great number of wealthy cultivators. Supposing that the system of great estates, does really produce all these advantages, they can only be temporary; for where there are no entails nor artificial restraints on the transfer of land; where there are no exclusive rights of primogeniture; where the progress of population is urged on, by early marriage and abundance of food; and where it is common to supply, by adoption, the want of children; every great estate must in a short time, be divided into a number of small ones. A widely extended division of property, is the point to which things are of themselves, continually hastening, and to which, they must finally arrive, unless obstructed by violent regulations. Superior industry, several successions concentrating in one person, or other causes, may keep up a few large estates; but such instances will be rare, and will bear no comparison to those of the small ones, which will be continually formed, by the operation of unrestrained transfer, and of division among all the sons of every succeeding generation. Small estates may therefore be considered, as the arrangement of nature. To think of dividing Canara into great estates, would only be attempting to carry it backwards, a century or two; and forcing it from that state to which, it must again inevitably return. The effect of the Bengal system on the provinces of the Coromandel coast, and probably on Bengal itself, will be no more than, after a long course of time, to make the condition of the great body of the inhabitants, that which those of Canara, now is. [908]

With respect to the expediency of having great substantial landholders, who may be responsible to government for the revenue, there seems to be no reason to conjecture that it might not be collected, with equal ease and regularity, from small proprietors. A tyrannical government has drained the resources of this country, and left the inhabitants less able than they formerly were, to cultivate their lands; but the same evil, would have taken place, and in a much greater degree, had the lands been divided among great owners of estates, of from five to ten thousand pagodas each; because it would have been much easier to have impoverished the country, by extorting an exorbitant assessment from a few who possessed all its wealth, than it would have been, had it been divided among a multitude of small proprietors. Though there can be no very rich owners where estates are small; yet the aggregate produce of the land may be, and probably always is, greater than when the whole belongs to a few principal landholders; and government have therefore, a greater fund as a security for their revenue.

Canara.

It may be said, that there must be a certain limit, beyond which, estates cannot be subdivided, without leaving so little surplus a rent, as to be insufficient for the subsistence of the landlord, and that he would then be forced to withhold a part of the public demand, in order to make up the difference. Should such a case ever happen, the remedy might always be found, in selling the

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estate; the very existence of the case, however supposes a fullness of population, not likely to be soon experienced, and which, if it were, would compensate in a thousand ways, for such accident.

The division of lands in Canara, however it may have affected individuals, does not seem ever to have injured the public revenue. Though it has no doubt sometimes reduced the descendants of independent landlords, to the rank of tenants, and even of labourers: it has most likely, by employing more labour, increased the gross produce of the soil; it has not disabled the owners from providing for every expense which the best cultivation requires. It has diminished their property, but it has also, in the same proportion, diminished the lands which they are to cultivate with that property; and by confining their personal management to a narrower space, it has rendered it more efficacious. The wealth accumulated in the hands of great proprietors, may be supposed to enable them to undertake extensive improvements, and to carry on agriculture with a spirit, beyond the power of petty landholders; but even allowing, what may be doubted, that the wealth of a great landholder is greater than the aggregate wealth of a number of small proprietors, whose states together are equal in extent to his, it is not likely to be so productive; for it never can be managed with either so much skill or economy. Whatever superiority he may have over them in fortune, is more than counterbalanced, by the deep interest which every one of them feels, in looking after his little spot; and by the unremitting attention which both his attachment to it, and his necessity, impel him to exert, in order to extract from it, is greatest possible produce.

The expenses of Indian, must not be measured by those of European husbandry. Exclusive of tanks, there is hardly any expense which may not be defrayed, by the smallest, as easily as by the greatest proprietors; and even tanks themselves are unnecessary in Canara. The small estates are in general better cultivated than the great ones; and their owners are as regular as the great owners, in discharging their kists. Among the numerous instances which have come before me, of their having been violently dispossessed of their lands, or of their having fled and left them waste, on account of balances under the late government, there is not one, in which these balances can fairly be attributed to the rent alone, nor in which they have not arisen, from fines, anticipations, and other acts of oppression. In whatever way I view the question of great and small proprietors, I am perfectly satisfied that the preference ought to be given to small ones, and that government ought to make its settlements, immediately with them. Under such a system, the gross produce of the country will be greater, and the collection of revenue will be as regular, as under that of great landholders. Men who have been accustomed to see the frequent failures among the lower classes of farmers, in other parts of India, will not readily admit that a mass of small proprietors can be punctual; experience however, in this province, has demonstrated, that the regularity of payment is not affected, by the smallness of the estate.

Though my own opinion is decidedly in favour of small proprietors; yet as government have determined to introduce everywhere, the system of Bengal permanent settlement, it becomes my duty to point out in what manner it may be accomplished, in Canara.—It is evident, that as the lands of Canara have for ages been private property, that we are not at liberty to make the same disposition of them, as might be done where they belonged to government. If it is argued that no such difficulty has occurred in Bengal, it may be answered, that the landed property of Bengal is most likely, of a very different nature from that of Canara, which is both more antient and more perfect than that of England; because it is more widely diffused, and less clogged with conditions. If in Bengal, the circar grants of enaums are for lands, and not for money; and if the lands are held by a few great, instead of a multitude of

small, proprietors; it may with certainty be pronounced, that its landed property is of modern date, and that it is an usurpation of revenue officers and head inhabitants together. The very circumstance of the existence of such a property, having been doubted, is a strong argument against its being of long standing. No man who has ever been in Canara, can ever entertain any doubt with regard to its land, being private property. As the property must therefore remain as it now is, all that can be done is, to divide the country into a certain number of great estates, formed by the union of several small ones under one head. The most convenient arrangement would be, the antient one of maganies or grams; and the size of estates ought to be, from one hundred to five thousand pagodas jumma. To break in upon ancient boundaries and landmarks, for the sake of ideal advantages to be derived from squaring [909] estates, would occasion much trouble to the collector, and no small discontent among the inhabitants, because these boundaries, serve not only to divide lands, but also particular tribes or families, who form distinct communities in their respective villages. Where maganies are about five thousand pagodas jumma, they ought to be divided into two or more estates; and where they are small, two or three, ought to be formed into one estate. The average ought to be, about one thousand pagodas jumma. It could answer no good purpose, and might produce mischief, to make any estates above five thousand pagodas, because the proprietors might in time, become a kind of petty poligars. All past events in this country show, that great landed property has always had a tendency to excite a turbulent spirit in the possessor, which has been favoured, by the inaccessible nature of the hills and woods among which he resides. An estate of ten thousand pagodas, in most parts of Canara, and in every part of Soonda, would place under the landlords so large a district, furnished with retreats so strong, that were he to become refractory, it would be difficult to reduce him to obedience. Such precautions, may be said to be unnecessary, because gratitude for the benefits he has received from the British government, and the impossibility of his bettering his condition, will preserve him in his allegiance; but the love of distinction and independence, is a much stronger and more universal passion, than gratitude; and though it might be supposed, that the hopelessness of success, and of course his own interest, would deter him from any opposition to authority, yet it is well known that men, on such occasions, do not always maturely weigh distant consequences; and it would therefore be the more prudent plan, not to hazard an arrangement, whose stability is to rest on gratitude.

After dividing the country into great estates, each of these estates, ought to be made over to the potail or principal Proprietor of the small estates, of which they are respectively composed, in perpetuity. As he has no property in any of the lands composing the great estates, except those which were before his own, he can only be constituted a kind of lord of the manor; but as he must be responsible for all failures, he ought to be allowed the following advantages, in order to enable him to perform his engagement:—1st. He ought to have an allowance of $2\frac{1}{2}$ per cent. on the jumma, to be included in the reduction which I have already proposed; leaving the remaining per cent. to go as an abatement to the mass of inferior proprietors and farmers.—2d. He ought to be vested with proprietary right of all waste lands, to which there are no owners, on condition of his paying the Bednore assessment, the second year after they are brought into cultivation. 3d. All inferior estates which, on failure of heirs, have heretofore been accustomed to revert to the circar, must now revert to him, and become, in every respect, as much his respect, as much his respective property, as his own original estates.

Though the establishment of these Regulations will, I am convinced, answer the end of ensuring the easy realization of a permanent revenue; yet it is obvious that the influence of the $2\frac{1}{2}$ per cent. in facilitating this operation, must

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every day diminish; because, if it follow the laws of other property, though it now belongs to one man, it must, on his death, be divided, with his estate, among his children. We shall then have several persons, instead of one, to be responsible for the revenue; and as every succeeding generation will increase the number, we shall at last have almost as much detail with the superior landlords, as if we had made a direct settlement with the inferior proprietors. If, with the view of averting this evil, as it is supposed to be, we confine the $2\frac{1}{2}$ per cent. to the eldest son of some single heir, and make him solely responsible, we lessen the security of revenue, because, as we cannot prevent the division of the lands among all the heirs, we have now only the security of a part, instead of that of the whole of them, together with the $2\frac{1}{2}$ per cent. for its realization. If we restrict the division of lands to the original estate, and determine that all subsequent acquisitions, whether from the reversion of inferior estates, or the cultivation of circar waste lands, shall go with the $2\frac{1}{2}$ per cent. we introduce the law of entail: and even this can hardly be effected at some unknown remote period, in the many estates in which there is no waste. All system of Indian revenue must, I imagine, end, in making a direct settlement with every independent landholder, without the intervention of any superior lord; and in making every one of them, answerable for his own rent; and the whole of the estates, composing a village or district, answerable for the failure of any particular estates therein, by a second assessment.

Supposing, however, that it may be expedient, for the present, to adopt the system of great estates; the Regulations I have recommended will apply to every part of Canara, and to the greater part of Ankalah, Soondah, and Belghy; but in many villages of Belghy and Ankalah, and throughout the whole of the villages in Soondah, running along the Mahratta frontier, the land belongs to the circar, and may therefore be divided into estates, and given away at the pleasure of government. These villages, are in general in such a desolate state, that a permanent settlement of them, would now be made under very great disadvantages. It would, for many reasons, be best to defer the settlement, not only for them, but of Canara, for at least five years. The collector can hardly, in a shorter period, gain the requisite knowledge of the country, for carrying into execution so important a measure. Time should also be allowed to let the inhabitants become familiarized to their new master, and shake off all distrust and apprehension of change, and to enable them to understand the scope of the system intended to be introduced; and it should also be allowed, in other to let the country recover, after the long series of oppression under which it has suffered. The remissions already granted, have removed every impediment in the way of this desirable end; and in five years, they will work a wonderful improvement in the condition of the inhabitants. Judging from the confidence which they have already assumed in our moderation and good faith, I have little doubt that within that period, the value of land will rise so much, that there will scarcely be a single estate which will not find a purchaser, should it be necessary to sell it to pay a balance. [910]

In disposing of the great estates at the final settlement; no price ought to be demanded for them, because, as they were all before private property, upon which the superior landlord has no claim, there is no new advantage attached to his tenure, except the two and a half per cent. nor any in immediate expectation, which can make it worth any valuable consideration. We have no ground to imagine that there will be any such competition for them, as to raise their price. Soucars, and other men of property, are too cautious to lay out their money in land, on the strength of the duration of a new system, and on the faith of a government, to which they have but lately become subject. In provinces which have been near half a century under the Company's authority, they may consider the property which they vest in land, as secure from danger;

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but here, they will not readily believe that it can be safe; for nothing but the experience of many years will persuade them, that another war may not transfer them, to the dominion of another power. As we must therefore expect no candidates for estates, except among the landholders themselves; and as, from the minute division of land, very few of them can be supposed to be rich, no considerable sum can be expected from them, for great estates. But though they have not the means of making great advances as purchase money; the realization of the revenue, will not be the less secure. It is the wide diffusion of landed property, by which almost every field has a different owner, who is anxious to increase its produce, and who pays his rent with a regularity unknown among tenants at will, that constitutes this security, which will be every day strengthened, by the effect of the abatements which have already been made. These, will operate, both in augmenting the gross produce of the land now in cultivation, and in enabling the owner to obtain, a better price for it:—they will encourage him to enlarge his cocoa-nut plantations, which in a climate so favourable, would have been ten times more numerous than they are, had not the dread of additional assessment, restrained their cultivation; and they will furnish him with the means of cultivating completely, the higher and more unproductive lands of his estates, which, in many of the greater estates, have lain waste almost ever since the Mysore conquest. Canara will probably never be a manufacturing country, because it produces none of the raw materials necessary to render it such; and because the heavy rains, which last so great a part of the year, are an insurmountable obstacle to all operations which require to be carried on, under a clear sky, and in the open air; but the same rains which deny it manufactures, give it a succession of never-failing crops of rice, which place its revenue and its future prosperity, on the firmest foundation; for there can be no danger, that the existing demand for its surplus produce will ever diminish. The province of Malabar, Goa, Bombay, and Arabia, can be nowhere else, so well supplied; and there is every reason to conclude, that their consumption, by the abolition of all regulations in favour of particular countries, and the reduction of duties, will be increased.

Extract REPORT of Mr. RAVENSHAW, Collector, Southern Division of CANARA; dated 30th April 1802; as to the PERMANENT SETTLEMENT of that Division.

Southern Division, Canara.

IN fixing a permanent land rent in countries that have before been used only to a variable one, as true and equitable as can be defined; being the most just, would certainly be the most eligible plan to follow. Where landed property, however, has been firmly established for ages, and the land tax has been fixed, it is probably the more politic plan, to leave rents nearly in that state, to which the various changes of countries have brought them. As the aggregate here, is certainly low enough for every wished for purpose, care may be taken, should it, notwithstanding the many objections to the plan, be at last determined to place a number of small estates under one landlord, to make the land tax of the whole, tolerably equal; but to attempt to equalize the rents of the numerous landlords and tenants in the several districts, would cause very great discontent, and might justly be complained of, as an oppressive act. It would in fact, be a tax on industry, by which, chiefly, the gross produce of some, can have increased more than other lands. Besides, any additions now made to those rents which are very low, would fall directly on the present occupants, who may probably have paid a price for the purchase of the estate, equal in proportion to the supposed net produce; and allowing that the estate remains in the hands of the meritorious landlord, who by his own manual labour and

the sweat of his own brow, has raised its produce above the level of his neighbours; with what justice can we tax his industry, and at the same time, grant a remission to his neighbour, whose lands, through indolence or other causes, have been and are in so declining a state, as to require it? Some have obtained unimpaired or waste lands, at inferior fixed rents, from some of the preceding governments; others, have had them granted through favour; and, from various other causes, now hold them, at moderate rates: to increase which now, would be to tax the good fortune or conduct of their ancestors.

There is generally as great, or greater irregularity, in the amount net rent derived from landlords from their estates, as in the portion of the gross produce valuation they pay to government as land tax. By the register of lands, which have become the subject of dispute during my late circuit, it appears the landlord's portion of his gross rent varies greatly. This register, however, is by no means to be confided in, that is, as to its statement of the produce of the lands. It seldom becomes necessary, in ascertaining a mere question of right to land, to go into any particular enquiry of the produce, having no time to delay any investigation, merely for that purpose. The register kept by a native, I have found, on comparing with my jummabundy accounts, very incorrect. Some people, it would appear, even lose by their lands, though in all cases, they must probably have others yielding them a large share of the gross produce: for it is contrary to all reason and common sense, to suppose they would waste their time and money in the hope of gaining, what by their statement, would involve them in loss. [911]

Major Munro, in his letter of 9th November 1800, after delivering his sentiments very fully in favour of small estates, in which I perfectly concur, has explained, if not the only, certainly the most eligible mode of forming large estates in Canara, by placing a number of small ones under the collection of one head landlord, who would in fact, be little more than a potail of a village is at present; for, without annihilating all the just rights of the present landholders, which they have enjoyed for centuries, I see no way whatever of conveying a proprietary right to a great landlord, to any small estates placed under his collection; nor do I believe any of the objects government have in view, by forming large estates, would be answered thereby. All the claims such a person would have on the petty holders, would be for the amount of land tax payable from their estates. The only inducement any one would have to take on him such a charge, would be the allowances in money, remission of rent, or other remuneration granted him by government: such allowances, together with the great landlords private estates, would be the only security we should have for the land-tax, because the only real property he has in the whole estates; for, so long as the small landlords under him, continue to pay their rent, no power can make them answerable for their superior's defalcation; and, as nothing but the right of collecting from the inferiors, could be disposed of, which people would rather avoid than otherwise, it follows that the whole estate of the superior, together with his allowances, must be sold, in most cases, for any thing more than a trifling defalcation.

The number of landlords at the time of Hurry Hur Roi's settlement, was considerably less than at present, and all estates were from 15 to 50 pagodas land rent per annum. From the natural division of property which has succeeded, the number has now increased to 22,709, and the land tax of estates averages from one fanam to 450 pagodas; there are however now, many more under than above 10 pagodas, yet no inconvenience whatever has ever been complained of, nor does any exist in Canara, from the smallness of estates; and perhaps in no part of India is the revenue realized, with greater punctuality or with less trouble. As, therefore, without annihilating the rights of the present proprietors, large estates cannot be continued; and as resorting to harsh

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measures, on the grounds of only ideal advantage, would I am convinced, by no means tend to the improvement of the province, in my humble opinion, it would be better to drop the attempt altogether, and to continue the collection from the present small proprietors. Collecting in such details, must be attended with far greater difficulty and expense to a large proprietor than to government. The farmers know that the sole business of the circar servants is to collect their rents, and which done, that he has no further claim on them: but there are many reasons why they would rather permit a head landlord, when taught to look up to him as their superior, to impose on them, than any public servant, who is with them only for a time. Any one proprietor of land, or other respectable resident, in every space of country yielding one or two thousand pagodas land rent, might be authorized to collect it, from the inferior landlords within his bounds, with an exact register of what he is to collect, and from whom. With an establishment of a shambogue, and a few peons to every magauny, he might do this, with punctuality, and might be recompensed for his trouble by a per-centage on his collections, and by a grant of all the waste land of his collectorate, which however should be liable to forfeiture, in case of his committing any act which might authorize such punishment; otherwise his situation, together with such land, should be hereditary; but the succession confined to such of his heirs as may appear best qualified to hold it. To make larger collections than two or three thousand pagodas at most, would answer no good purpose; and as one person could not so well look to a great charge, it might be attended with many inconveniences. With an establishment of this sort, and two native tehsildars stationed one on either side of the collector's residence, merely to receive the money forthcoming from those quarters, and remit them, I am sure the land tax of my district might be duly realized: All the landlords within twenty miles on either side the collector's treasury, might pay their money into it.

EXTRACT Fort St. George Revenue Consultations, the 22d January 1806.

THE Right honourable the President records the following Minute:

Lord W. Bentinck's Minute, 22d January 1806.

It has always appeared to me, that the exact plan of the permanent settlement of the revenues adopted in Bengal, was not applicable to these territories.

It was apparent to me, that the creation of zemindar, where no zemindarries before existed, was neither calculated to improve the condition of the lower orders of the people, nor politically wise, with reference to the future security of this government. I have thought that the principle of the ryotwar annual settlement, from which such vast advantage has been derived, should form the basis of the permanent settlement. It is a question of vast importance; it demands the greatest consideration.

I have already begun to enter into the enquiry, by correspondence with the collectors, but it is my intention to visit in person every collectorship, for the purpose of carrying on upon the spot, such, investigation as will best enable me to satisfy my own mind upon the subject.

My time does not permit me to wade through the voluminous revenue records, which must be examined, in order to collect every information that may bear upon this question. I am prevented also, by a want of knowledge of the languages, to make enquiry, separately and independently of the local authorities.

I find that I require the assistance of an intelligent civil officer, who has had experience in revenue management, and is a good linguist.

Mr. William Thackeray is the officer whom I am desirous of selecting as my assistant; and with the approbation of the Board, I propose that he may receive six months' leave of absence from his station, for this duty. [912]

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I recommend, also, that Mr. John Byng be placed in charge of the Zillah Court of Masulipatam.

Fort St. George, January 22d, 1806.

The Board concurring in the recommendation of the President,

Ordered, That the necessary information may be communicated to those gentlemen.

EXTRACT Fort St. George Revenue Consultations, 29th April 1806.

MEMOIR of Mr. THACKERAY, addressed to the Right Honourable Lord William Cavendish Bentinck, in favour of RYOTWAR PERMANENT SETTLEMENTS.

My Lord,

ACCORDING to your Lordship's command, I have written down the thoughts which have occurred to my mind, respecting the Permanent Settlement. Inexperience, and want perhaps of perception, of all the parts and relations of each system, his prevented my forming a satisfactory opinion on the grand question,—Whether an immediate settlement with the ryots, or the introduction of zemindars, be best. Indeed, as these thoughts have arisen from what I have seen in the Circars and Ceded districts only, it is impossible for me to give any opinion on so important a subject; however, the ideas which have sprung up in my mind, such as they are, are now written down, according to your Lordship's orders.

Mr. Thackeray's Memoir.

Objections to Permanent Zemindarry:

1. The power of government, will be curtailed.

2. The division of the attributes or qualities of property between proprietary zemindar and occupant ryot, is bad.

3. The remission goes, to the wrong person,—it should go to, the ryot.

4. The ryots will, in some cases, be liable to oppression,—the zemindars, in some cases, to imposition.

5. A ryotwar may be converted into a zemindarry, at any time; but a zemindarry cannot be so easily altered, if found unsuccessful.

6. The government loses the waste.

7. The selling the land, is bad.

8. The inhabitants would dislike being transferred to zemindars.

9. A ryotwar settlement has succeeded here, and will therefore most likely succeed again, better than any innovation to the prejudice of the ryot.

10. The loss of all revenue knowledge, after the zemindarries are sold.

These are the objections to zemindarry, that have occurred to me; and I will discuss them separately.

1. *The power of government will be curtailed.*—In all countries, it may be good to limit the power of the prince; but here, the government must keep as much power as is consistent with private rights, in its own hands. It will therefore be right to limit the demand on the land; but still to keep up as much communication and connection with the people, as possible. It may be considered an axiom, I think, that all internal government is connected with the revenue; that whomsoever the people of India pay, him, they regard as their superior, and is the most important person, in regard to themselves. It may be said, that this will wear away in time: however, I do not see that it will. The circar will be removed from the immediate sight of the ryot, and a certain

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portion of authority, power of getting information, influence, and command of resources, will be transferred to the zemindar, without a sufficient counterbalancing advantage. This will happen, in regard to the ryots, peons, and inhabitants at large, even though they get pottahs from the zemindars; but much more will the waste, give influence. The waste is the grand means of improving the people,—turning the peon into the husbandman. The waste lands afford a great patronage, and particularly affecting the peons, who swarm over the country. If a zemindar is appointed, he becomes the patron of every man, without subsistence. The revenue servants, the cutcherry peons, the village officers, must always exist. Would it not be better that all these people, should look up to the circar, and inasmuch as regards the support of our authority, that the influence, information, and assistance which these people can afford, should be at the service of the government?—If the situation of the Ceded Districts and the Circars be compared, the difference will strike one; that one has been 40 years under our government, and has been subject to continual rebellions and deficiencies of revenue, to this day. The Ceded Districts have been five years in our possession, and although full of turbulent zemindars, and peons, and poligars, who have always been in rebellion against their own native circar; peace has been preserved, the authority of government completely established, and a large revenue collected, and gradually augmented, in spite of two bad seasons. The ryotwar settlement has done this, in the Ceded Districts.

The first thing is to govern this country: then, to govern it well. We must try to unite strength and justice, and to keep as much power in our own hands, as is consistent with justice and the happiness of the body of the people. Why then create zemindars, where none existed before? They had zemindars in Bengal, in the Circars, and some other places, and the opposition which they made to the collectors, was one reason for putting them in, perhaps the strongest reason. Nobody will deny, that the less power the government gives up the better, consistent with proprietary right; and nobody will deny, that in making zemindars where none existed before, we do give up a certain degree of power,—means of information, communication with the people, and command of resources.

2. *The division of the proprietary right of the zemindar, and occupant right of the ryots, is bad.* It is said, that the zemindar is the proprietor, the ryot the occupant; but how undefined, are their respective rights!—Nobody has clearly defined them yet. It is said that the ryot has [913] a right to the cultivation of a certain field, while he continues to cultivate it, and pay the usual rent or rate; but this is hard upon the zemindar, who pays the land tax; because his management is encumbered with the rights of the ryot, while he is considered to be the proprietor, and must pay the circar rent regularly. It is not therefore, a real landed property: it is an undefined something. Even in making the pottah regulation, they do not seem to have come to any decision on the subject, because that regulation may be construed in favour of either zemindar or ryot; and no provision is made for settling the merassee right of defaulting ryots. Now if he possessed the merassee right, it ought to be sold for arrears, on the same principle that the zemindarry is sold for arrears of revenue. This division of the qualities of property will, I should think, obstruct improvement; and perhaps it would be better to consider zemindars, land-holders in the full extent of the term: their own interest would prevent great oppression, and they would feel the full pride interest and satisfaction which possession of property conveys, and would be more likely to make improvements. But the zemindars will possess the full absolute property in the waste, and will therefore hold it, on a different tenure from land cultivated at present by ryots. All this, will I think produce trouble and confusion, which the zemindar and ryot will both feel. Besides, property of every kind is liable to

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a division, and must dwindle every day. Now in the zemindarry system, two kinds of property will go on dividing at the same time; zemindarry property and occupancy property. This may in time, create confusion, and produce a breed of starving proprietors, while it keeps down the increase of occupant cultivators, who would otherwise multiply on what has been set aside to feed the zemindars; nor will the 15 per cent. keep the proprietors, and make up for deficiencies in the course of time, after many subdivisions unless indeed a great deal of waste is brought into cultivation. But had the waste been kept by the government, the land rent would have come to them; so that, even supposing the waste will go on keeping the families of the proprietors, and making up for deficiencies after subdivisions of estates, still it is bad, because at the expense of government. What does the zemindar now possess, according to the principle on which the motadarry system has been introduced here, but the waste, the 15 per cent. and some sundry advantages? and the waste and the 15 per cent. are just what he should not hold,—the waste, because he holds it for nothing,—the 15 per cent. because it ought to go to the actual cultivators.

3. *The remission goes to the wrong person,—it should go to the ryot.*—The* zemindar is not the cultivator, he does not even superintend cultivation, if the ryot be independent of him; and it is more likely that the remission will be applied to marriages and idle expenses, than if given to the ryots. The husbandman in India is the most industrious, parsimonious creature in the world; a stranger to vice, thinking of nothing but cultivating his field, maintaining his family, and paying the circar rent. Why then shall the remission, the main spring of future industry and improvement, be made to a stranger, perhaps a ferocious poligar—an avaricious speculating soucar, or an intriguing dubash, merely to enable him to grow fat, and pay the revenue, in case a bad year should come? Would it not be better to make the remission to the ryot? It would equally tend to the security of the revenue, or perhaps more so; because it would be more likely to be directly applied to the extension and improvement of cultivation. In case of unforeseen misfortunes, the relations of the ryot would assist him; he could mortgage his land, and go on paying his revenue. The ryot is the man who feels as it were, married to his field. What an effect the sense of a property in the soil would have upon him! As it is, under oppression, he still sticks to his field as long as he can. The people in Canara feel this; and every man builds his house in his own field. It is said, a remission to the ryot is applied immediately to the land and farming stock of the country; a remission to the zemindar is applied indirectly, through many channels of soucars, securities, renters, &c. Besides, we talk a great deal about the happiness of the people; how can we increase the happiness of the bulk of the people so much, as by making their possessive, proprietary right, and giving them all the advantages of property and permanency? It may be said, that the rights of the inferior ryots will be secured, at any rate; but if it is admitted that a remission is necessary to convert the lands they cultivate, into saleable property, it must follow, that we withhold the property from them, until we give up the remission to them. Indeed, it seems to me contrary to the benevolent intentions of the Court of Directors, to give all the advantages of the new system, to a set of men, to be created on purpose to enjoy them; and to place in thraldom, those industrious people who constitute the bulk of the people, and by whose labours our armies are in reality paid, our investments provided, and our whole government supported.

* *Sic in orig.*

4. *The ryots will, in some cases be liable to oppression; the zemindars, in some cases to imposition.*—Fifty means might be mentioned, in which this might happen, according to the nature of the men and place, even when pottahs have been given. The zemindars will make collusive engagements, and get ryots to do so; *bajeh kherch* and village expenditure will go on, at a terrible rate, as it

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does in the Circars; and where, from the little I can learn, and what I can guess, I have no doubt but that there are farmers, and under-farmers, and securities, and all the confusion that arises from them; that pottahs are not given; and that village charges are assessed on the ryot, as formerly.

5. *A ryotwar settlement will be easily converted into a zemindarry, at any time; but a zemindarry cannot so easily be altered, if found unsuccessful.*—After the ryotwar settlement is made, the government may easily turn it into a zemindarry. In this case, the government have only to take 50,000 pagodas jumma of country, and sell, or give it away. In this case, the government will transfer the right of collecting the land-tax from perhaps 3,000 free-holders, the waste, and sundry interests, such a reversion of lands, without owners or heirs. In this case, the greater the estate the better, because a per-centage on a great sum, will keep a man's family, pay charges, collection, and provide for deficiencies, better than the same per-centage on a smaller sum; and therefore the subdivision of the estate hereafter, by the operation of land and partition, will be rather hurtful, should such a plan ever take [914] place. It would also be right to give up to the zemindar the balance of remission not given up originally to the ryots, but withheld, enable the circar to keep up the additional servants required for a ryotwar settlement; this, which will be a small commission on the revenue, the waste, and the chance of reversions, and the consequence of the station, will induce people to become zemindars most likely; and in this case, the lands of the ryots will be liable to sale for arrears, and would constitute the security for the revenue. The tehsilars of the collectors might become the zemindars, on this plan; if such a system should ever be adopted.

6. *Government loses the waste.*—The loss is considerable; but the loss in actual power is perhaps of more importance. The waste is the means of converting the peons into husbandmen. The government could not give waste to the peons, who swarm all over the country; and if the zemindar did give it to them, and get them to take it, they would be at his service, and look up to him rather than the circar;—but the actual giving away property, without sufficient compensation, is a reason strong enough to prevent giving up the waste in perpetuity, except to actual cultivators, or persons who would take it on speculation, at a rent; more particularly, because other modes of taxation have many objections. Now if the country gets rich, and the wants of government require a greater revenue; they will find it difficult perhaps to invent a tax in any other shape, which will not press harder on the people.

7. *The selling the land is bad.*—Selling the lands, appear to me like the lottery, and to be encouraging gambling. It may be a proof of confidence in government; and the sale of the lands at Masulipatam, was a proof of confidence in the government; but still it always appeared to me like selling the ryots. The only good I could see in it was, that the purchasers being men of great influence, could contrive to keep out plunderers, better than the collectors and magistrate.

8. *The inhabitants would dislike being transferred to zemindars.*

We profess to make the happiness of the people, our great object. Now, the inhabitants in general would not only feel, but would in reality be more secure, if they held their lands immediately from government. In short, unless the settlement be made with them, and the remission be given up to them, they cannot be the secure tenants, which every body seems desirous of constituting them. I have no doubt but that they would prefer a settlement direct with the circar; and in the course of our tour, your Lordship will be able to discover what their own sentiments are; that is, if it be possible to explain the nature of the proposed settlement to them, and to convince them that the government is sincere in ts professions, regarding remission and fixed rent.

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It would be a very difficult thing to explain the nature of property to men, who have been for years subject to oppression, and versed in consequent fraud; and in many places it would be harder still to convince them, that the government would give up the lands for ever, at a low rent; but when they comprehend the full benefit of the proposed system, they would acquiesce in it, with gratitude.

9. *A ryotwar settlement has succeeded here, and will therefore most likely succeed again.*—A ryotwar settlement has succeeded in Canara, Ceded Districts, Barramahl, and every other district, where it has been attempted. A permanent ryotwar system exists and prospers, considering the bad government it has been subject to for many years under Hyder and Tippoo, in Canara; although the remission has not been allowed. There is therefore, every prospect of success in a permanent ryotwar settlement, supported by advantages, which the present ryotwar settlement, has not. It was thought that it could not be effected in Bengal, I have heard; but as it has been done here, and government are resolved at any rate, to make a ryotwar settlement the basis of any system to to be adopted, those objections which may be urged, as arising from the difficulty of the task, are entirely removed. It may be said, that the revenue will not be secure, under a ryotwar settlement; however, if the ryots be put on such a footing that their lands are saleable, and that they ought to pay, whether they cultivate or no, the revenue will be secure, and their lands will be the security: no other variations will arise, but from waste being brought into cultivation. It is a practice to give up their old lands, and take waste, because the cultivation of waste under a cowle, is often more favourable to the ryot than the cultivation of their old lands on the full rent; but as the ryot will be obliged to pay his rent, whether he cultivates or no, he never will take waste, till he can afford to cultivate both the old land and the waste. It may be said, that the Board of Revenue cannot exercise controul, over a ryotwar system; but this is no good objection. The government might as well shut up the courts, because they cannot inspect the proceedings of every cause, themselves. The existence of zemindars there,* and the difference between the ryots here, and there, makes so great a difference between Bengal and the Coast, that I think the Court of Directors and the Bengal government, had they known the state of the ryots here, would have settled here, with them. They never, in any minute or order that I have seen, express a desire to introduce a new order of men, or to innovate; they wish to stick to the usage of the country, and therefore settled with the zemindars there, where they were. Here, there are no zemindars, and the Court of Directors, had they known the coast customs, would not have created a new order of men, but have followed old usage, in settling with the ryots;—indeed, I have a belief, that in some parts of Bengal, where no zemindars existed, they actually made a kind of ryotwar settlement, in Sylhet particularly: where I heard or read of this, I forget, but I did hear it. I have then some reason to think, that the creation of mootahdars here, is contrary to the spirit of the Court of Directors and Bengal government, and their meaning in their minute and orders. In-as-much as it is an innovation here, this is worth investigating, and would be a strong argument for ryotwar here, as far as the intentions of the Court of Directors and Lord Cornwallis could go. [915]

*In Bengal Circars, &c.

Vide Act of Parliament.

10. *The loss of revenue knowledge, after the zemindar system takes place.*—The collectors, registers, and assistants, will have no opportunity of learning revenue affairs, after the country is thrown into the hands of the new created zemindars.

It may be said, that the lands of proprietors under the charge of the Court of Wards, will give them an opportunity of learning revenue management;

however, it will be found, that the native managers will be some men of influence, who will, it is true, send long accounts, and write long letters to the collector and the Court of Wards, but who will take good care, to prevent their interfering in the detail; most likely; the lands will be let out in great farms, to renters, and in the end, it will be found that the collector will have very little more real interference than in zemindarry lands. Indeed, considering the sacredness of private property, the less interference (except to prevent great irregularities) the better. In short, we shall lose all communication with the country, knowledge of its resources, agriculture, and internal management. I do not think that any collector in the Circars can give a just account of the state of his district, in any one respect, of cultivation, its increase or decrease of population, of casts, of houses, of grievances, opinions, of interests, of the coin, or any thing else, except from former documents, or from general conversation, what any individual may take the same advantage of. The collector will generally give himself no further trouble, than his own business obliges him to take: he will not go out of his way to make enquiries; indeed he ought not, under the Regulations. Reg. XXIX, 1802, respecting curnums, shuts out the collector from that channel of information; besides, he would only make himself disliked, by making enquiries. The same with the judge; he must wait for a complaint, and he ought to wait for a complaint,—he ought to see nobody,—know nobody, but in court; and in proportion as he is an active, inquisitive magistrate, may he seem a partial judge. Besides the impropriety of his making investigations, except in court, he has too much business on his hands to attend to any thing else: his register is the same, and therefore there is nobody in the district who can or will keep up information;—moreover, the accounts of the curnums will be fabricated; and if the zemindars have the appointment and controul of curnums, I see no means which there will be, in ten years, of ascertaining any thing relative to the resources or payments of the country.

These appear to me, to be the chief objections to zemindarry, and, consequently, advantages of ryotwary. The advantages of zemindarry may be said to be,—

1. Security of revenue.

2. The detail of ryotwar would overwhelm the government officers.

3. The fear of indolent, corrupt, or incapable collectors.

4. The indulgence which the zemindar would probably show to his ryots, in time of distress.

5. The fear of remissions becoming necessary.

6. The interest which zemindars would have, in promoting improvement.

7. The difficulty and detail of tuccavi and tank repairs. All these, I will consider separately in every way that occurs to me.

1. *Security of revenue* under zemindars. The land is security for the revenue, it is said; but in a ryotwar system, the absolute property in the land, uniting both proprietary and occupancy rights, would be sold to make up for deficiencies of revenue; but in a zemindarry, where the occupancy of the tenant is admitted, nothing but 15 per cent. will be sold, together with waste.

It may be said that the ryots are poor; but the zemindars will be sometimes poor also. As far as industry and economy promise success, the chance is, that the ryot will proportionably enrich himself as much, as the zemindar. All depends on the industry of the ryots, in any system. If they all fail, the zemindar must fail at last, though his private wealth may enable him to go on for a year or two; and what security will there be, in a ruined estate? If the ryots all fail in a ryotwar system, the rent must fall, and their lands may not

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sell; but the chance is, that the full property in their fields, on a low rent, will make the body of ryots collectively, richer than the 15 per cent will make the zemindar. This is proved by experience. Take any collectorate where there has been a ryotwar settlement, and it will be found, that the revenues have been more secure, than in other districts. An account of the annual demand, collection and balance in each collectorship, for the last five years, will show whether this is true or false; and yet this comparison between ryotwar collectorates and other collectorates, is partial, because the rents to government are raised higher in ryotwar collectorates than in others. In the Circars, and everywhere else, where there is no money rent, 10 or 15 per cent., I dare say, is spent in the village, and embezzled by the revenue servants; but in ryotwary countries, very little, not above 3 or 4 per cent. or not so much, is lost; the former peculations and expenditures, have been added to the jumma. If therefore where a higher rent is taken, and greater strictness used in making the settlement, the balances are less than where the circar collections are less, and the rent low, surely the system must be good.

Sic in orig.

The collection of a land-tax from the actual proprietors, is admitted to be the simplest way; though more hands the revenue pass through the greater the loss, pillage, and insecurity. Just as the remission will be applied to improvement through zemindars, securities, renters, and sub-renters; so will the rent be paid through the same hands. A little profit will stick to the fingers of each, in the transit; all which profit, given to the ryot, would remain with the land, and contribute to its value, and consequently to the security of the revenue. If the ryot be made independent of the zemindar, he is virtually the proprietor, and the zemindar is merely an intermediate agent, consequently the land-tax will not be collected direct from the proprietor, under a zemindarry system. But the zemindar will not be the only intermediate agent as they will be, and are now, in the Circars. I know in the [916] other provinces, I believe most sincerely, farmers, securities, renters, and all that tribe, in almost every zemindarry; but the more intermediates of this kind, the less secure is revenue. Again, in the course of time, the zemindars will be subdivided into small estates, most likely in a greater proportion than waste will be brought into cultivation; so that the wealth of the zemindars will become less, and the security consequently weaker; for, on the zemindarry principle, the larger the estate the better. It is like an insurance office, in some measure; a per centage on a great sum, will cover the expense of living, managing the estate, and providing for bad years, much better than the same per-centage, on a smaller sum.

The household expense will be much the same, and the charges collection of 10,00 pagodas per annum, will be nearly as great, as of 20,000 pagodas. It will be found that great zemindars thrive more, make greater proportionate improvements, and pay more regularly, than small mootahdars. If therefore we must have zemindars, I should wish them to have a very large tract of country. Again, the division of the qualities or attributes of property,—the proprietary right, as it is called, with one man,—the occupancy, as it is called, with another man, is bad, and, depreciates its value.—A field, the full absolute property of one individual, would, I should think, have a greater intrinsic value than the aggregate qualities of occupancy and proprietary would have, if divided between two individuals; therefore, would be a greater security for its land-tax; but *à fortiori* would it be better security than where the proprietary right, as it is called, was only saleable?—at all events, full absolute property in one man, is what produces improvement and attachment.

Again, as zemindarry right and occupancy right go on dividing, from the effect of the Hindoo law, and other causes; what a variety of tenures, estates, and occupancy rights, there will be! what difficulties and irregularities attend

the sub-division,—how much the security of the revenue will depend, on an accurate apportionment of jumma to estates! If the zemindars thrive, this sub-division will go on frequently, and this alone will give nearly as much trouble of details, as a ryotwar settlement; but the sub-division, or union, of ryotwar estates, would be done at once, by line and measure, and by entering the transfer in the register. Besides, zemindars have often failed, and therefore it is likely that they fail again: in this case, the estate must be sold; but what difficulty will the new purchaser find in managing the estate, when opposed by the interest of the ejected proprietor!

2. *The detail of ryotwar would overwhelm the government officers.*—The detail must be carried on by somebody; the question is, therefore, whether it had better be carried on under collectors, or zemindars. The detail will not be very complicated, after the rents have been permanently fixed. The making of the jummabundy, is the grand source of fraud and trouble and difficulty: when that is done, the collection will go on of itself. The ryot, if moderately assessed, will in a few years grow rich, and pay regularly; if not, their lands will be sold. There is no great detail difficulty in this. There should be general rules in each district for letting out waste, according to the mode of cultivation, the soil, and water in each district; and if their rates were too favourable, it would not signify, and it would be easy to make rules that need not be altered; and as the ryots got rich, they would take waste; the establishment which this detail would require, might be paid by a deduction from the remission; so might any commission which it might be found expedient to be given to the collector. It may be necessary to ascertain exactly, what establishment is necessary to carry on this detail. I would have tehsildars to every 50,000 pagodas; but a sketch of a district should be made out separate, showing the whole system, the court establishment, the collector's establishment, the duties of each, &c.

3. *The fear of the indolent, corrupt, or incapable collectors.*—This is much the same as the other objection, about the detail; but there is no greater chance of their being bad collectors than bad zemindars; and if they are rather weak men, I do not see any very great harm that will ensue. I do not see that it will require any wonderful share of genius, integrity or activity, to sell lands by auction, for arrears, and to collect rent already fixed, and to give waste at certain rents: wherever this is fixed, detail does not much signify, because it is only the business of a few additional writers. The detail of a large army, is in this way; and the pay and concern of each individual in an army of 100,000 men, is easily known and arranged, so that a mistake hardly ever happens; yet it is generally some clerk, that keeps all these things right. As for waste, the ryots will take it as they get rich and advantages* just as soon under the cirkar as under a zemindar. As for tanks, watercourses and all grand works of that kind, the collector must inspect and superintend them; at any rate, the village people and tehsildars will take care of the small tanks. What then requires such extraordinary talent or virtue? But every thing depends on men, every where, in every line—a bad zemindar would do as much harm, as a bad collector.

* *Sic in orig.*

4. *Indulgence which the zemindars would show to the ryot, in times of distress.*—This is an uncertain good, because it depends on the goodness of an individual. If the assessment is moderate, there will be no need for such indulgences; besides, if occupancy is admitted, it will be the zemindar's interest not to assist, but ruin the ryot, that he may eject him from his right of occupancy, and put in some one else, on a raised rent: this will often be his interest, as the country thrives, and labour gets cheap.

Besides, it is likely that giving the remission to the ryot, and making him the full absolute proprietor, would put him on such a footing, that he would

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not want such indulgence. If it is good that zemindars should indulge their ryots, it is still better that government, should at once put the ryot on such a footing, that they need not require it. If the land is rendered saleable property, the ryot will not want such indulgence, unless he be an idle fellow; when his land will be sold to a more industrious man, who has saved enough to buy it.

5. *The fear of remission becoming necessary.*—I have a strong belief, as far as I am able [917] to tell, that there is no greater danger of failures and balances in ryotwary than in zemindary. If, indeed, the country is depopulated by a famine or hostile army, some remission must be made, in proportion to the loss—even all the revenue may be lost. However, the same remission, it would be necessary to make to zemindars; however, if after making the lands saleable, and giving up the per-centage, any doubt should still remain respecting the security of the land-tax, a *zunger zamin*, or several and joint security, may be entered into with the ryots of villages, who may be made responsible for each other, *villages* for *villages*, *pergunnahs* for *pergunnahs*. This system is termed unjust, and may be thought too complicated for permanency. Respecting the justice of it; if it is absolutely necessary to establish it, in order that the ryots may have the enjoyment of the benefits proposed to be given to them, it is done for their sake, and they ought not to complain, nor would they, when they understood it. It is no hardship to make a man give security, and let him out of prison. In respect to the policy of the *zunger zamin*,, it makes the bulk of the people interested in the skill, exertion, and economy of each individual. They will assist him, to prevent his failing, and to avoid being called on to fulfil their security. If he does fail, they take care that there are no tricks, that his property be discovered, and sold to the best advantage; and they will generally prevent the necessity of an assessment to make up his deficiency. If, however, he has no property, and their ingenuity can discover nothing, and hit on no means of settling the demand without an assessment is laid on fairly, that there are no tricks, and no unequal imposition. But I think that the assessment to make up deficiencies, would hardly ever take place, and I fancy seldom does now. Shame, and fear of being a burthen on his neighbours, makes him economise and exert himself. The quick-sightedness of his neighbours, makes his pretended losses easily seen through; and if, after all, real loss should have happened, to prevent his paying his securities will lend him the money, rather than that the sub-assessment of his deficiency, should be actually levied. This would certainly prevent the necessity of remitting, in common cases. In case of drought, invasion, and plague, and such public calamities, *Nero* and *Nader Shaw* used to grant remissions. It is practised in all countries; and we must grant remissions.

6. *The interest which zemindars would have, in promoting improvement.*—This may be supposed to involve the question,—whether small farms or great estates are best. I believe that it is said by authors, that agriculture has been improved and extended in Europe, since cottagers and small farmers were done away; and perhaps those noble times, when every rood of ground maintained its man, have been too highly celebrated. One skilful farmer perhaps, with good tools and cattle, and half a dozen labourers, could do more than a swarm of cottagers on a highland estate. But there is a great difference in agriculture here, and there,—in the husbandmen here, and husbandmen there. We find a set of men here, occupying the land, who have carried agriculture to the requisite degree of improvement, and who could not well be turned out, even if the zemindar had the power; but if occupancy is admitted it would not be in his power to turn out the occupants, and let his fields to a speculative farmer, who might, by superior skill, industry, or tools, raise more produce: for these causes, the zemindar must go on in the old way, with the ryots; and the improvement of the lands now held by them, will depend upon themselves, not on the zemindar. Besides improvements in lands now under cultivation,

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can only arise from the superior management of the occupant, from their setting all their people to work, grubbing up roots, weeding, &c., and performing all those operations of the land, with the greatest care; and I do not see how the zemindar can improve the lands now occupied. The occupants can and will improve their lands to the highest pitch of cultivation; they will manure, dig wells, and carry on smaller improvements themselves, as well as with the aid of a zemindar. Great improvements (if any are made) must take place, in the waste lands; and when the people get rich, and adventurous, government may give up as much waste as may be asked, to any man who has stock and inclination to employ himself in improvement; and waste given up in this way, would constitute a real estate.

In some cases, indeed, a zemindar would seem a very useful man, where three or four villages are watered from one tank or watercourse; a zemindar who had the whole under him might keep up, improve, or enlarge the water-works, might distribute the flow of water, and carry it where it would produce the greatest advantage, and would take on himself, the trouble and care which such a concern must occasion to the supervisor; he might strike out great improvements, and convert the country into a garden. This is certainly a great advantage in the zemindarry system, and almost makes me approve of it. However, in this case, to reap the full benefit of the extended estates, the zemindar ought perhaps to be a landlord, in the full extent of the term; he ought to have power to do what he pleased, unembarrassed by any supposed rights of his tenantry, and he ought to be an enlightened, scientific, enterprising landlord, not such as usually become the zemindars. If the ryots are to have their occupancy, and the zemindar to be merely an hereditary tehsildar, I do not see any scope for improvement, further than what the ryots may themselves execute; but after all, I must confess that I see great advantage in having villages watered by one tank or water-course, placed under the superintendence of one zemindar. In dry lands and well lands, the ryots may carry on cultivation to the highest pitch of improvement themselves; but uniting all the lands watered by one channel or tank, under one zemindar, has certainly advantages which require discussion. After all, the government must superintend all grand works of this kind; and where two or three estates are watered by one channel or tank, there will be disputes, which will prevent, instead of encouraging improvement; and if zemindarries are constituted, such divisions will take place, and eternal disputes, not to be ever settled in courts of justice, will ensure. This appears to me the only advantage of introducing zemindars,—to arrange, improve, and direct tanks, channels, and the lands watered by them; but whether this advantage is not counterbalanced by the other disadvantages of zemindars; and [918] whether the nature of the people likely to become zemindars, the sub-division of estates, and the abuses that will take place under zemindarries, may not obstruct these advantages, is very doubtful. On the whole, it seems to me that improvement must take place in waste, if anywhere, that is, grand improvements; that it will take place under a ryotwar system, as fast as it can, when the stock and spirit of the country enables the people to make improvements. I hardly think that any of the new zemindars have or will apply other capital, which before was employed in different ways, to the improvement of the lands. Improvement must, I should conceive, arise from the stock and spirit of the cultivating inhabitants.

7. *The difficulty and detail attending tuccavie and tank repairs.*—Respecting tuccavie, it may seem inconsistent with permanency, to issue tuccavie; however, I do not see any objection to continue these indulgences, for a few years. It has hitherto been allowed; and the same people who have hitherto issued it, and collected it again, will be able to carry on the details respecting it for a few years, if it be found absolutely necessary. It seems to me impossible to make a remission for the purpose of replacing and repairing the loss of this

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advantage equally, and accurately; because the remission must be general, must be made to all, on the same principles, whereas only a few ryots in a district, require tuccavie; for instance, one ryot pays 10 pagodas on a surveyed land, and wants, tuccavie; another ryot pays 10 pagodas on a surveyed land, and does not want tuccavie. In this instance, a remission to both, in lieu of tuccavie, would be an indulgence to the man that wanted, but a very great indulgence to the man, that did not want it.

The necessity of advancing tuccavie, arises from the poverty of the people, and their want of credit, from having no property;—remove the cause, and the effect ceases,—give up the remissions to the ryots, and make their lands, saleable property, and they could always borrow on them, and will not require, tuccavie until the lands are saleable. Tuccavie may sometimes be useful, and may be given for a short time,—however, there are great abuses, and but few benefits, from the issue of tuccavie. Tehsildars, ryots and all, are fond of getting tuccavie, because they all like to get hold of a little ready money; but I suspect that very little is applied to cultivation. It goes to pay debts, to loans to others, sometimes; and most commonly, to pay the last kists. I do not believe that more than three per cent. of the jumma is issued, where, in poor countries, and a little property on which to borrow, would soon enable the poorest ryot to do without tuccavie; until then, what objection to the issue of tuccavie? even if the poorer ryots are obliged to act as labourers, in consequence of a want of the assistance of tuccavie, no great harm will arise. The rent being low, all the seed, bullocks, and hands that the country possesses, will some way or other, be brought into play. I suppose that the survey is in progress, that the just rent of each field will be ascertained under the orders now in force, and that the warum has been converted into money rent; all this being, I should think, the first step to improvement under any system. I have now, according to your lordship's orders, written all the thoughts which occurred to me about Permanent Settlements; and only hope to have an opportunity of getting such knowledge as shall enable me to ascertain and fix my own judgment, whether ryotwarry or zemindarry, be best.

I am, my Lord,

Your Lordship's most obedient and faithful Servant,

W. THACKERAY.

EXTRACT Fort St. George Revenue Consultations, the 29th April 1806.

The President delivers the following Minute:

Lord W. Bentinck's Minute, 29th April 1806.

I HAVE the honour to lay before the board, a paper drawn out by Mr. Thackeray, under my own inspection, containing some of the principal objections to the settlement of the lands in perpetuity, according to the present system; as well as a refutation of the arguments which may be adduced, against the plan of making permanent the ryotwar settlement.

The more I consider this important question, the stronger my conviction is, that the present system, is not the best which might be adopted. I am satisfied that the creation of zemindars is a measure, incompatible with the true interests of the government, and of the community at large. When I differ in opinion with persons of the greatest experience and ability, I do so, with feelings of great diffidence, but without reluctance to pursue the dictates of my own judgment. I am not at all at variance with the principles of the permanent settlement, which I admire, and which I believe to be applicable to this, and to every part of the world. The principle of that settlement, was a limitation of the demands of the Circar. I venture to differ

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only, as the detail operations of the system, which has been founded on these principles. So little do I differ with the original founders of it, that I fully concur in the application of the system, to the existing circumstances of Bengal. I regret that such circumstances, did require such an arrangement: but I feel that they could not have been set aside, without a great violation of justice. Here, the same circumstances do not exist, and therefore the same objections do not occur to a departure from the same rules. I however do not wish at present, to enter into the discussion. I am anxious previously to be in possession of every possible objection and difficulty that can be offered, to the plan proposed to be substituted for the present system. I wish to have the opportunity of ascertaining upon the spot, the truth of my own ideas, and the reality of the objections suggested by others. It is with this view, and for the purpose of provoking, discussion, that the paper now presented has been drawn up.

It is my wish that this document should be transmitted to the Board of Revenue, with the request and directions of government, that each member may record his individual sentiments upon the opinions which it contains. I wish the subject to be thoroughly considered, in all its views. I have no object in view, but truth and the public good; my imagination and [919] judgment may be deceived, but I fancy, and am fully persuaded, that the happiness of millions depends upon the decision of this question.

Fort St. George,
29th April 1806.

(Signed) W. BENTINCK.

The Board concurring in the recommendation of the President, it is Resolved, that a letter, conformable to the following draft, be dispatched to the Board of Revenue:

To the President, &c. Members of the Board of Revenue.

Gentlemen,

Para. 1. I am directed by the Right honourable the Governor in Council, to transmit to you the enclosed copy of a paper on the settlement of the revenues in perpetuity, containing the principal objections to the establishment of large zemindarries, and arguments in favour of making the ryotwar system permanent.

2. The Governor in Council considers the decision of this question to be of the utmost importance; and is therefore desirous that it should receive the amplest discussion. His Lordship in Council has accordingly directed me to communicate his Lordship's desire, that each member of the board will state his individual sentiments upon the opinions, which the enclosed paper contains.

EXTRACT Fort St George Revenue Consultations, the 28th November 1806.

THE Right honourable the President records the following Minute:

Lord W. Bentinck's Minute, dated 25th Nov. 1806.

The state of public affairs will necessarily oblige me to relinquish the intention of visiting some of the distant provinces. I regret this necessity, both as it prevents me from benefiting by that best of information, which is obtained by personal communication with the local authorities, and also, from the belief that the occasional presence of persons in authority, is calculated to have a salutary influence over the conduct of subordinate officers. I feel this disappointment the more particularly upon the present occasion, when the object in view was, the satisfaction of my mind upon a point of great national importance,—the best system for a permanent settlement of the revenues.

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Though prevented from undertaking in person, the investigation I had proposed, I trust the Board will concur in the request I am about to submit; the object of which is, to enable me to obtain the information required through a different and perhaps a more efficient channel. I have to recommend that Mr. Thackeray be deputed for this purpose.

The route I had proposed for myself, was Malabar, the Ceded Districts, and Canara. The latter province was to form the first object of investigation. From the first transfer of Canara to the British authority, it has continued a solitary example, I believe, of tranquillity; of an easy and regular realization of the revenue, and of general prosperity. The causes of such happy effects, are, in my opinion, to be found in the tenure of landed property, peculiar to that province; and in the moderation with which the rights of the circar to a proportion of the land revenue, have been exercised. The local situation of Canara is no doubt favourable to the advantageous disposal of its produce and a strong secondary cause of its state of agricultural improvement. But the two first circumstances I conceive to be the primary causes of the prosperity of Canara. These causes, appear to me to contain the certain principles of prosperity, wherever they may be introduced.

I had been very early impressed with the great advantages of the ryotwar settlement, as an annual settlement. Those advantages, consisted in the equal distribution and the defined amount of the land tax, and upon the security afforded the poor against extra assessments from head inhabitants. Every man knew his exact obligations to the Circar, and was assured of the quiet enjoyment of the surplus produce of his labour. Hence arose, the true encouragement to industry; and from this principle has flowed increased cultivation; and, contrasted with former times, the easy realization of the public revenue.

From an attentive consideration of these effects, it appeared to me, that if an annual settlement with the ryots, founded upon fixed principles, the essential part of which, was to secure to the ryot, for a year, the fruits of his industry, had, actually been productive of such decided advantages; a permanent settlement, founded upon the same principles, but carried to a greater extent in regard to the benefit of the ryot, would produce the same effects, in an increased ratio. It is not my intention at present to argue these positions; but to present to the board the progress of my own ideas upon this particular questions. I had been struck with this opinion, before I became acquainted with the exact nature of the tenures of land in Canara; with the average extent of separate estates; and with the rate of the circar assessment. When these circumstances were made known to me, I was astonished with the close resemblance between the actual state of property in Canara, and the proposed permanency of the ryotwar settlement. Among other peculiarities, the greater part of the estates, though fully assessed, pay less than ten pagodas per annum to the circar. I shall not enter into further details; I shall only state my satisfaction in finding theory reduced to practice, and speculation proved by the test of the most successful experiments. Canara thus became the great land-mark by which I hoped to trace out those principles and regulations which might be applicable to the unsettled districts, where permanent tenures are to be introduced. I have reason to believe, though I cannot speak with any positive certainty, that the same tenures as in Canara, existed originally throughout every part of the peninsula. In other parts of the boundaries, individual rights have been trodden down by the oppression and avarice of despotic authority; but still there exists, almost in every village, the distinction of *merassee* inhabitants, or hereditary cultivators; now the hereditary right to cultivate certain lands, and to reap the benefit of that cultivation, seems to be nearly one and the same thing, with the right in the land, called property. [920]

Between man and man, these rights have an equal value and security. But before the sovereign who assesses and taxes at will; neither one or the other

right is good for much. To what circumstance Canara may owe the preservation of it's original tenures, handed down through many ages, I cannot at present say; but that they still exist, is certain; and it therefore naturally became a primary object of enquiry, how far these permanent tenures in Canara, have been conducive to the prosperity of the country; how far the existing conditions of property, may afford the means of ascertaining and restoring elsewhere, the original constitution of landed property; and how far the same constitution, if not originally belonging to other parts of India, may be suitable to the unsettled provinces.

From Canara, I proposed to have gone to Malabar, no less remarkable for its landed tenures, and more so, from the peculiar customs of its inhabitants. This province cannot be held out, as an example of tranquillity or happiness; but I have always been of opinion that under a just administration of its affairs, order and content would be permanently restored. As far as we have had an opportunity of judging, these expected effects have been realized. Independent of the curiosity excited, in the arrangement of a system of permanency, a personal communication with the public servants, all strangers to this government, was anxiously wished for by me. I hoped to have derived much knowledge of the state of affairs, from the various sources of information to be found upon the spot; and to have enabled myself to decide hereafter more easily, between the various and contradictory opinions that have contributed so much to the changement of Malabar affairs.

The information and advice of Lieutenant-Colonel Munro, was considered by me to be essential and indispensable to the trial and ultimate adoption of any opinion, which the result of all my enquiries might have led me to form.

I would recommend therefore that Mr. Thackeray be directed to follow the same route; and that instructions, according to the following general purport, be given to him.

First, To ascertain the present state of the country; the sources of revenue, especially land revenue; the principle on which the assessment on the lands is formed; the quantum of produce payable by the landholders; the security taken for the due collection, and the mode of collecting the land revenue; the nature of landed tenures; the right of the landholders; the state of the police, and of the administration of justice, as far as it affects revenue; the defects of the present revenue management; the state of commerce, as it affects revenue; the controul which the government and board of revenue possess over their officers; the condition, opinions, and wants of the ryot: the present state of the country, in respect to the comfort of the people; authority of government, and amount and security of revenue, compared with other times and governments.

2dly. These enquiries should produce an opinion on the best mode of administering the revenues in future, especially of introducing the permanent settlement: this opinion must be stated, with every opinion for, and objection to, particular systems.

That Mr. Thackeray be directed to discuss fully every part of this subject, with the collectors and revenue servants; to have free communication with the people; and when it may appear expedient, to enter into an investigation of village accounts.

Mr. Thackeray will consider himself under the orders of the government, and will correspond with government, through the Governor immediately. Mr. Thackeray, as a member of the Board of Revenue, will communicate to his colleagues such information as it may be important to them to receive, and will attend to such suggestions as he may receive from the Revenue Board.

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I recommend that he may be permitted to draw the tent allowances, at the same rate as collectors; and to entertain such establishment of native servants, as the object of his enquiry may render necessary.

It will be necessary that a copy of his instructions may be sent to every collector and magistrate; and that they may be required to pay the greatest attention to his suggestions; and to assist him, by every means in their power, in the execution of these orders.

Fort St. George,
25 November 1806. (Signed) W. BENTINCK.

Mr. PETRIE records the following Minute:

Mr. Petrie's Minute, 26 Nov. 1806.

I BEG leave to record my entire approbation of the motives and intentions of the Right Honourable the President, in recommending the enquiry so fully explained in his Lordship's Minute; and also my concurrence in the favourable opinion entertained by the Right Honourable the President, of the merits and attainments of Mr. Thackeray.

With those sentiments, it is with much regret that I add my conviction, that the talents of any one individual, however great his abilities, will be found inadequate to embrace all the points of an investigation, which is intended to comprehend every subject of importance, in the interior administration of government.

Madras,
26 Nov. 1806. (Signed) WM. PETRIE.

The Board concurring with the Right Honourable the President, in the recommendation contained in his Minute above recorded, the following letters are ordered to be copied and dispatched to Mr. W. Thackeray, and to the Board of Revenue.

To W. THACKERAY, Esq.

Sir,

Letter from Government to Mr. Thackeray, 29 Nov. 1806.

CIRCUMSTANCES having rendered it necessary for the Right Honourable the Governor to relinquish his intention of personally inspecting the state of the provinces under this Presidency, his Lordship in Council has judged it expedient to entrust to an individual, whose experience and acquirements appear to qualify him for the task, the investigation of those points, connected with the internal administration of the provinces, on which his Lordship in Council has deemed correct information to be particularly desirable, with a view to the [921] ultimate establishment in permanency of that system which may be decidedly best calculated to promote the prosperity of the country.

2. The Governor in Council has been pleased to select you for this duty; and I am directed to acquaint you, that it is the intention of his Lordship in Council, that you shall proceed, in the first instance, to the province of Canara; and having completed the enquiry entrusted to you in that province, you will prosecute similar researches in the neighbouring province of Malabar; from whence you will visit the Ceded Districts, for the purpose of perfecting your investigation.

3. The objects of your research in these provinces, will be,—to ascertain the present state of each province; the sources of its revenues, especially the land revenue; the principle on which the assessment on the lands is formed; the quantum of produce payable by the landholders; the security taken for the due collection; and the mode of collecting the land revenue; the nature of

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landed tenures; the right of landholders; the state of agriculture; the state of the police, and of the administration of justice, as far as it affects the revenue; the defects (if any) of the present revenue management; the state of commerce, as it affects the revenue; the controul which the government and the Board of Revenue possess over their officers; the condition, opinions, and wants of the ryot; the present state of the country, in respect to the comfort of the people; the authority of government; and amount and security of the revenue, compared with other times and governments.

4. To the result of enquiries, you will add your opinion on the best mode of administering the revenues in future, and on the mode of introducing the permanent settlement in particular; and you will accompany your opinion with every argument which may be stated in favour of, or in objection to, particular systems.

5. You will discuss fully every part of this subject with the local revenue servants; and you will communicate freely with the people; and where it may appear expedient, you will enter into an investigation of village accounts.

6. You will consider yourself under the immediate orders of government; and your correspondence with them will be conducted through the channel of the Governor; but you will communicate to the Board of Revenue such information as may appear to you, in the progress of your deputation, important for them to know; and you will attend to such suggestions as you may receive from them.

7. You are authorized to draw the same rate of tent-allowance during your deputation, as is received by collectors; and to entertain such establishment of native servants, as the objects of your enquiry may render necessary.

8. The objects of your investigation have been communicated to the several magistrates and collectors in the provinces included in your prescribed tour, with instructions to pay strict attention to your suggestion, and to assist you, by every means in their power, in the execution of the duties confided to you.

I have the honour to be,
Sir,
Your most obedient humble servant,
(Signed) E. C. GREENWAY,
Secretary to Government.

Fort St. George,
29th November 1806.

MEMOIR of Mr. HODGSON, on the ADVANTAGES of a PERMANENT ZEMINDARRY SETTLEMENT, 1806.

PART FIRST:

Being an examination of the relative Rights of Zemindar and Ryot; and of the Law, as it relates to those Rights.

Mr. Hodgson's Memoir.

Para. 1. THE question which I have been desired to discuss, is,—"What are the objections to a ryotwar permanent settlement? This subject is of much importance, and the consideration of it appears to embrace the further question of,—What has led to the opinion, that a change is expedient in the system hitherto followed, in settling permanently the revenues of this presidency? It must be presumed, either that experience has shown that one system has defects, from which the other, is free; or, that superior advantages have been demonstrated to exist, in that proposed to be established. What are the supposed defects of the one system, and what the supposed advantages of the other, will therefore be here investigated.

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2. Previously to entering on the question immediately under consideration, a few preliminary observations will be stated, in the hope that they will facilitate the investigation.

3. Two descriptions of persons appear to be immediately connected with with the subject. The first is the *zemindar:* the second, the *ryot.* With the former, I must be permitted to class all persons receiving the rent of government, whether placed in that situation by inheritance, by purchase, or gift. With the latter,* all persons cultivating land, whether by their own labour, or by means of hired servants or of slaves; all talookdars, shotriumdars, and jageerdars of one or more entire villages, may, without great impropriety, be classed in the first description: and all enaumdars and occupiers of small portions of land, in the latter. By this arrangement, the subject is simplified, and transition may be permitted to an examination of the relative [922] situation of the two descriptions of persons. Their relative rights need not here have names assigned them; it would lead to an unnecessary discussion of the terms "*proprietary right,*" "*merassy right:*" "*and right of occupancy:*" in the length and intricacy of which, sight would be lost, of the question under examination. It is not very material, what name the rights of each party bears, provided the extent and value of their relative rights be explained, and be proved to be defined. But that an explanation is necessary, will be admitted, when it has been stated, and the opinion has been recently supported* that "if "the *zemindars* are restricted from raising the assess- "ment fixed by government, and at the same time "liable to all losses, they have not the free manage- "ment of their estates, and hardly deserve the name "of owners †." Colonel Munro having drawn a conclusion from this supposition, unfavourable to the permanent system as now established, and much of his argument, in support of a ryotwar settlement, appearing to arise, out of the supposed power vested in a zeminder to raise his rents, and oust the ryots; I shall proceed to show that the supposition is contrary to the declared and recognized principles of the permanent settlement, and at variance with the existing law.

* In a Paper sent to the Board of Revenue.

† Para. 7 of Colonel Munro's Report, 25th August 1805.

4. It will be assumed here, that the revenue economy of all Hindoostan is the same. The assumption is justified by the detailed information contained in the Minutes of Sir John Shore,—the work called the Husbandry of Bengal; and the following extract from the letter of the Governor General in Council, of the 19th July 1804, para. 10:—"According to the ancient usages† of India, "the government is entitled to a share of the produce of the lands. The share "varies in its proportion, and may be levied in money or kind, according to "local custom; and the government is entitled to realize its share of the "produce, through the agency of its officers, from the immediate cultivator of the

* Bramins, and the richer part of the ryots, merely superintend the cultivation of their land. Persons of this description, if my information be correct, have been created and called *zemindars,* in Bengal, as also the poorer sort of ryots, and even artificers paying quit-rent. The want of a distinction between such opposite extremes, as a zemindar paying three lacs of rupees jumma, and a zemindar paying a jumma of less than the eighth of a rupee, will, I think, be admitted.

† "From the remotest times of which there is any record, till near the middle of the "fourteenth century, all land was assessed in rice, at a quantity equal to the quantity of paddy "sown."—Major Munro's Report on Canara, 31st May 1800, para. 6.

"The revenue was sometimes collected in kind, sometimes in money, at the discretion "of the Circar."—*Ibid.*

"And Joseph made it a law over the land of Egypt unto this day, that Pharoah should "have the fifth part, except the land of the priests only, which became not Pharoah's— Genesis, chap. xlvii. ver. 26.

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"soil; or to farm it for a sum of money annually, or for a term of years; or in "perpetuity to the zemindar or other description of landholder; or where there "are no landholders, or where landholders in possession, will not agree to pay "the sum, which it may deem adequate to the value of its share of the produce, "to any person whatever.

5. Having justified the assumption of the foregoing position, I may now be permitted to bring under observation, all that passed on the conclusion drawn by Colonel Munro. If the quotations which it is necessary to introduce, should render the paper voluminous, it will be excused, under the necessity which appears to exist, that all that is brought forward, should be attentively considered. The long discussions which the subject, now revived, has undergone at various times, may not have been read by all who are interested in the question, or may have been obliterated from the memory of others. The subject is of such importance, that assertions should not be admitted as argument; and arguments, however specious or plausible, if not supported by facts, should not be looked upon, as conclusive.

6. Sir John Shore, in his Minute of 21st December 1789, stated, para. 13, That "the necessity of some interposition between the zemindars and their "tenants, is absolute; and government interferes, by establishing regulations "for the conduct of the zemindars, which they are to execute, and by delegating "authority to the collectors, to enforce the execution: if the assessment of the "zemindarries were unalterably fixed, and the proprietors were left to make their "own arrangements with the ryots, without any restrictions, injunctions or "limitations, which indeed is a result of the fundamental principle, the present "confusion would never be adjusted.

"This interference, though so much modified, is in fact an invation of "proprietary right, and an assumption of the character of landlord, which belongs "to the zemindar; for it is equally a contradiction in terms, to say that the "property in the soil is vested in the zemindar, and that we have a right to "regulate the terms, by which he is to let his lands, as it is to connect that "avowal, with discretionary and arbitrary terms. If the land is the zemindar's, "it will only be partially, his property, whilst we prescribe the quantum he is "to collect, or the mode by which the adjustment of it, is to take place "between the parties concerned."

7. The reasoning of Colonel Munro being the same as that of Sir John Shore, the arguments of Marquis Cornwallis, in refutation of Sir John Shore's opinion, will apply with equal weight, to those of Colonel Munro,—they are as follows:

"I agree with Mr. Shore, that some interference on the part of government, "is undoubtedly necessary for effecting an adjustment of the demands of the "zemindars upon the ryots; nor do I conceive that the former, will take "alarm at the reservation of this right of interference; when convinced that "government can have no interest in exercising it, but for the purposes of "public justice. Were the government itself to be a party in the cause, they "might have some grounds for apprehending the result of its decisions.

"Mr. Shore observes, that this interference is inconsistent with proprietary "right; that it is an encroachment upon it, to prohibit a landlord from imposing "taxes upon his tenant; for it is saying to him, that he shall not raise the rents "of his estates; and that if the land is the zemindar's, it will only be partially "his property, whilst we prescribe the quantum which he is to collect, or the "mode by which the adjustment is to take place between the parties concerned.

"If Mr. Shore means, that after having declared the zemindar proprietor of "the soil, in order to be consistent, we have no right to prevent his imposing "new abwaubs or taxes on [923] the lands in cultivation, I must differ with

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"him in opinion. Unless we suppose the ryots to be the absolute slaves of the "zemindars, every begah of land possessed by them, must have been cultivated, "under an express or implied agreement, that a certain sum should be paid "for each begah of produce, and no more. Every abwaub or tax imposed by "the zemindar, over and above that sum, is not only a breach of that agree-"ment, but a direct violation of the established laws of the country. The "cultivator, therefore, has in such a case, an undoubted right to apply to "government for the protection of his property, and government is at all times "bound, to afford him redress. I do not hesitate, therefore, to give it as my "opinion, that the zemindars neither now, nor ever could, possess a right to "impose taxes or abwaubs upon the ryots; and if, from the confusion which "prevailed towards the close of the Mogul government, or neglect, or want of "information, since we have had possession of the country, new taxes have been "imposed by the zemindars or farmers, that government has an undoubted "right to abolish such as are oppressive, and have never been confirmed by a "competent authority; and to establish such regulations, as may prevent the "practice of like abuses, in future.

"Neither is the privilege, which the ryots in many parts of Bengal enjoy, "of holding possession of the spots of land which they cultivate, so long as they "pay the revenue assessed upon them, by any means incompatible with the "proprietary rights of the zemindar. Whoever cultivates the land, the zemindar "can receive no more than the established rent, which in most places, is fully "equal to what the cultivator can afford to pay. To permit him to dispossess "one cultivator, for the sole purpose of giving the land to another, would be "vesting him with a power to commit a wanton act of oppression, from which "he could derive no benefit. The practice that prevailed during the Mogul "government, of uniting many districts into one zemindarry, and thereby "subjecting a large body of people to the controul of one principal zemindar, "rendered some restrictions of this nature, absolutely necessary. The zemindar, "however, may sell the land, and the cultivators must pay the rent to the "purchaser.

"Neither is prohibiting the landholder to impose new abwaubs or taxes on "the lands in cultivation, tantamount to saying to him, that he shall not raise "the rents of his estate. The rents of an estate, are not to be raised by the "imposition of new abwaubs or taxes on every begah of land in cultivation; on "the contrary, they will in the end be lowered by such impositions; for when "the rate of assessment becomes so oppressive as not to leave the ryot a "sufficient share of the produce for the maintenance of his family, and the "expenses of cultivation, he must at length desert the land. No zemindar "claims a right to impose new taxes on the land in cultivation, although it is "obvious that they have clandestinely levied them, when pressed to answer "demands upon themselves; and that these taxes have, from various causes, "been perpetuated to the ultimate detriment of the proprietors who imposed "them.

"The rents of an estate can only be raised, by inducing the ryots to "cultivate the more valuable articles of produce, and to clear the extensive tracts "of waste land, which are to be found in almost every zemindary in Bengal. It "requires no local knowledge of the revenues of this country, to decide whether "fixing the assessment, or leaving it liable to future increase, at the discretion "of government or its officers, will afford the greatest encouragement to the "landholder to have recourse to these means, for the improvement of his "estate."

8. The foregoing were the sentiments of Marquis Cornwallis; and the following is the law of Bengal:

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BENGAL CODE.

EXTRACT from Regulation VII A. D. 1793, for re-enacting, with modifications and amendments, the rules for the Decennial Settlements of the public revenue payable from the lands of the Zemindars, independent Talookdars, and other actual Proprietors of land in Bengal, Behar, and Orissa.

"LII.—The zemindar or other actual proprietor of land, is to let the "remaining lands of his zemindarry or estate, under the prescribed restriction, "in whatever manner he may think proper; but every engagement contracted "with under-farmers, shall be specific as to the amount and conditions of it; "and all sums received by any actual proprietor of land, or any farmer of "land, of whatever description, over and above what is specified in the "engagements of the persons paying the same, shall be considered as extorted, "and be repaid with a penalty of double the amount. The restrictions pres- "cribed, and referred to in this section, are the following:

"LIII.—No person contracting with a zemindar, independent talookdar, "or other actual proprietor, or employed by him in the management of the "collections, shall be authorized to take charge of the lands or collections, "without an aumilnamah, or written commission, signed by such zemindar, "independent talookdar, or other actual proprietor.

"LIV.—The impositions upon the ryots, under the denomination of "abwaub, mahatoot, and other appellations, from their number and uncertainty, "having become intricate to adjust, and a source of oppression to the ryots, all "proprietors of land and dependent talookdars shall revise the same in concert "with the ryots, and consolidate the whole of the asset into one specific sum. "In large zemindarries or estates, the proprietors are to commence this simpli- "fication of the rents of the ryots, in the pergunnahs where the impositions "are most numerous, and to proceed in it gradually, till completed, but so, that "it be effected for the whole of the lands by the end of the Bengal year 1198, in "the Bengal districts; and of the Fussely and Wellaity year 1198, in the "Behar and Orissa districts: these being the periods fixed for the delivery of "pottahs, as hereafter specified. [924]

"LV.—No actual proprietor of land, or dependent talookdar, or farmer "of land, of whatever description, shall impose any new abwaub or mahatoot "upon the ryots, under any pretence whatever. Every exaction of this nature, "shall be punished by a penalty equal to three times the amount imposed; "and if at any future period, it be discovered that new abwaubs or mahatoots "have been imposed, the person imposing the same, shall be liable to this "penalty for the entire period of such imposition."

"LVI.—It is expected that in time the proprietor of land, and the ryot, "will find it for their mutual advantage to enter into agreements, in every "instance, for a specific sum, for a certain quantity of land, leaving to the "option of the latter to cultivate whatever species of produce may appear to "them likely to yield the largest profit: where, however, it is the established "custom to vary the pottah for lands according to the articles produced thereon, "and while the actual proprietors of land, dependent talookdars, or farmers of "land, and ryots in such places, shall prefer an adherence to this custom, the "engagements entered into between them, are to specify the quantity of land, "species of produce, rate of rent, and amonnt thereof, with the term of the "lease, and a stipulation that in the event of the species of produce being "changed, a new engagement shall be executed for the remaining term of the "lease, or for a longer period, if agreed on; and in the event of any new "species being cultivated, a new engagement, with the like specification and "clause, is to be executed accordingly.

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LVII (First)—"The rents to be paid by the ryots, by whatever rule or "custom they may be regulated, shall be specifically stated in the pottah; "which, in every possible case, shall contain the exact sum to be paid by them.

LVII. (Second)—"In cases where the rate only, can be specified, such as "where the rents are adjusted upon a measurement of the lands after cultiva- "tion, or on a survey of the crop, or where they are made payable in kind, the "rate and terms of payment, and proportion of the crop to be delivered, with "every condition, shall be clearly specified."

BENARES LOCAL.

EXTRACT from Regulation LI. A. D. 1795, entitled, a Regulation respecting Ryotty Pottahs; and being, as the preamble states,—"To "prevent undue demands being made on the Ryots, or Cultivators of "the Soil, by the Aumils, Zemindars, Farmers, or others entitled to levy "from them the *Hakemee*, or government proportion of the produce."

Sect. IX. "If a dispute shall arise between the ryots, and the persons "from whom they may be entitled to demand pottahs, regarding the rates of "the pottahs (whether the rent be payable in money or kind) it shall be "determined in the dewannee adawlut of the city or zillah, in the jurisdiction "of which the lands may be situated, according to the rules established in the "pergunnah, or tuppah, or talook, for lands of the same description and "quality, and for the same cast of cultivators, as those respecting which the "dispute may arise.

X. "The rules in the preceding Section, are to be considered applicable "not only to the pottahs, which the ryots are entitled to demand in the first "instance, but also to the renewal of pottahs, which may expire or become "cancelled; and it is declared that no proprietor or farmer of land, nor any "other person, shall require ryots, whose pottahs may expire or become "cancelled, to take out new pottahs at higher rates than the established rates "of the pergunnah for lands of the same quality and description, due considera- "tion being had, as far as may be required by the custom of the district, to "the alteration of the species of culture, and the cast of the cultivator. Under "this rule *khodkasht* or Chupperbund ryots, will be entitled to have their "pottahs renewed at the established rates, upon making application for that "purpose, to the person by whom the pottahs are to be granted, as are also "*paykasht* ryots, provided the proprietor or farmer chooses to permit them to "continue to cultivate the land, which they have the option to do or not as "they may think proper, on the expiration of the paykasht leases, whereas "khodkasht ryots cannot be dispossessed, as long as they continue to pay the "stipulated rent."

MADRAS CODE.

EXTRACT from Regulation XXX. A. D. 1802, entitled, A Regulation prescribing Pottahs to be used between Landholders, their Under-farmers, Tenants, and Ryots.

Sect. II. "Proprietors and farmers of land shall enter into agreements "with the inhabitants and cultivators of land, on the terms on which they "respectively occupy such lands; and the contracting parties shall be mutually "bound to exchange their agreements in writing; the engagements of the "proprietor being denominated pottah, and the engagement of the ryot being "denominated muchelka.

VII. "Proprietors, or farmers of land, shall not levy any new assessment "or tax on the ryots, under any name, or under any pretence. Exactions, "other than those consolidated in the pottah, or otherwise authorized by the

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"government, shall, upon proof, subject the proprietor or farmer to a penalty "equal to three times the amount of each exaction.

VII. "Under-farmers and cultivators of land shall be free to demand of "proprietors or farmers of land, pottahs for the descriptions of land they may "respectively occupy; and where proprietors or farmers of land may refuse or "delay to execute, or cause to be executed, pottahs so demanded, such "proprietors or farmers of land shall, after the expiration of six months, "calculating from the settlement of the permanent land revenue, on their "estates, be liable to prosecution in the courts; and shall, on proof of such "refusal or delay, be also liable to pay such damages, as the court shall adjudge "to be equal to the trouble and expense incurred by the under-farmers or "cultivators, in consequence of such refusal or delay. [925]

IX. "Where disputes may arise respecting rates of assessment in money, "or of division in kind, the rates shall be determined, according to the rates "prevailing in the cultivated lands in the year preceding the assessment of the "permanent jumma on such lands; or where those rates may not be ascertain-"able according to the rates established for lands of the same description and "quality, as those respecting which the dispute may arise."

9. Having quoted the opinion of the first founders of the permanent system; having stated what the law is, in Bengal, and what it is on the Coast; the following conclusion will, it is expected, be conceded:

10. That the right granted to a zemindar, does not include the power to demand what rent he pleases from the land under cultivation in his zemindarry, because he is not at liberty to impose "new abwaubs, or mahatoot, or to levy any new tax or assessment;" and that therefore, where a *new* tax is not permitted to be levied, there must have existed an *old* and a known tax; and because all the Regulations which have been quoted, contain internal evidence of a right having been *confirmed* to the ryots, to pay their revenue according to their pottahs; while the law, at the same time, defines how the terms of the pottah shall be regulated, and how accommodated, to local usages and customs.

Madras Regulation.

See Sect. 9, Reg. XXX, 1802, above quoted.

11. If this conclusion be correct, it may suggest the propriety of attentively considering this part of the subject; and of enquiring whether the ryots of the Ceded Districts, of Tanjore, or of any part of our territory, where they have been called proprietors, and a permanent settlement immediately with them has been proposed; whether, I say, those ryots, can claim more, or wish for more. They are by law, confirmed in the possession of their land; the rent of the land is fixed; and no increase can be demanded from them, under any pretext.

12. It is of no moment to the ryot, whether his ancestors acquired their rights, by purchase or by gift; whether the right be, only a prescriptive right, or whether it be, a right lately granted. It is unimportant whether the ryots be called proprietors* or tenants, *jenmkars* or *meerassadars*, provided the law has

* "That there be a separation or distinction of possessions, and that this separation "be steady and constant: this is absolutely required by the interests of society, and hence "the origin of justice and property.—What possessions are assigned to particular persons; "this is, generally speaking pretty indifferent; and is often determined by very frivolous "views and considerations. We shall mention a few particulars.

"Were a society formed among several independent Members, the most obvious rule "which could be agreed on, would be to annex property to present possession, and leave "every one a right to what he at present enjoys; the relation of possession which takes "place between the person and the object, naturally draws on the relation of property.

"For a like reason, occupation, or first possession, becomes the foundation of property.

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preserved to them what they have always possessed.—"A subject in England "has only the usufruct, and not the absolute property in the soil; or, as Sir "Edward Coke expresses it, he hath "*dominium utile*, but not *dominium directum*; "and if the strongest and highest estate that any subject can have in England, "is no more than the usufruct,"—(Blackstone)—the ryot of India may rest contented, with an usufructuary right.

"According to the ideas which prevailed among the natives of India, as "we are informed by the first Europeans who visited
Robertson's India. "their country, the sovereign is considered as the sole "universal proprietor of all the land in his dominions; "and from him, is derived every species of tenure by which his subjects can "hold it. These lands, were let out to the farmers who cultivated them, at a "stipulated rent, amounting usually to a fourth part of their annual produce, "paid in kind. In a country where the price of work
Strabo, lib. 15. A. Dol I. Sic. lib. 2. "is extremely low, and where the labour of cultivation "is very inconsiderable, the earth yielding its produc- "tions almost spontaneously, where subsistence is "amazingly cheap, where few clothes are needed, and houses built and "furnished at little expense, this rate cannot be deemed exorbitant or oppressive. "As long as the husbandman continued to pay the established rent, he retained "possession of the farm, which descended, like property, from father to son.

"These accounts, given by ancient authors, of the condition and tenure "of the renters of land in India, agree so perfectly with what now takes place, "that it may be considered almost as a description of the present state of its "cultivation. In every part of India, where the native Hindoo princes retain "dominion, the ryots, the modern name by which the renters of land are "distinguished, hold their possessions by a lease, which may be considered as "perpetual, and at a rate fixed by ancient surveys and valuations. This "arrangement has been so long established, and accords so well with the ideas "of the natives, concerning the distinction of casts, and the functions allotted "to each, that it has been inviolably maintained in all the provinces subject "either to Mahomedans or Europeans: and, to both, it serves as the basis on "which their whole system of finance is founded. In a more remote period, "before the original institutions of India were subverted by foreign invaders, "the industry of the husbandman, on which every member of the community "depended for subsistence, was as secure as the tenure by which he held his "lands was equitable."

13. The collector of the Ceded Districts does not I believe take any notice of the numerous poligars in his district, who, according to the declared principles of the permanent system, [926] would be made zemindars; his proposed settlement would then be wholly ryotwar, to the exclusion of the poligars; if not, it would be only, partially ryotwar.

"Where a man bestows labour and industry upon any object which before belonged to "nobody, as in cutting down or shapping a tree, in cultivating a field, &c. the alterations "which he produces, causes a relation between him and the objects, and naturally engages "him to annex it to himself, by the new relations of property. This cause, here concurs "with the public utility, which consists in the encouragement given to industry and "labour.

"Perhaps, too, private humanity towards the possessor, concurs, in this instance, with "the other motives, and engages to leave with him what he has acquired by his sweat and "labour, and what he has flattered himself with the constant enjoyment of. For though "private humanity can by no means be the origin of justice, since the latter virtue so often "contradicts the former; yet when the rule of separate and constant possession is once "formed by the indispensable necessities of society, private humanity, and the aversion to "doing a hardship to another, may, in a particular instance, give rise to a particular rule of "property."—Hume's Essays.

14. The collector of Tanjore and Trichinopoly proposes a permanent ryotwar settlement of Tanjore, and of a part of Trichinopoly, and contemplates the reinstatement of the poligars of Warriore, Terriore, and Arialore, in the latter district, as zemindars, and on zemindarry tenure.

15. It must appear a strange inconsistency, with reference to measures of permanent and uniform government, to deprive the poligars of the Ceded Districts, of that which has been given to those of Tinnevelly, Ramnad, Dindigul, &c. and to make a permanent settlement with the ryots; and at the same moment, to place the ryots of Warriore, Terriore, and Arialore pollams, under zemindars, while the ryots of the neighbouring, and even intermixed villages of those pollams, are to have a permanent settlement concluded with them.

16. Neither Colonel Munro, Mr. Wallace, nor any other person, will argue that the rights of the ryots of one part of Trichinopoly, and of the other part of the Ceded Districts, ought to be different.

17. The situation of the ryots of Malabar and Canara, and their rights, have long been supposed to differ essentially, from those of other ryots in other provinces. Before, however, a permanent system, differing from that established elsewhere, is introduced into either of those provinces; before a particular constitution or law is framed for these provinces; it may be highly expedient to analyse this supposed difference, to enquire how the existing law would affect the rights of the ryots there; and whether the principles of the permanent system, as now established, would, if introduced, infringe any of those rights.

18. I shall here assume, because, if the assumption is doubted, it can be established by the * public records, that the rights of the ryots of Canara, of Malabar, and of Coorg, are similar. Private estates, as they are called, exist in all these countries, and the public revenue is of the same nature. Any shade of difference that may exist, is not material in the present state of the question.—I mean only here to draw attention to the following principal facts.

1st. That the ryots of Malabar were long under rajahs, and paid the *rents* of their private estates to those rajahs; that the collector of Malabar has stated the practicability (laying aside the ancient rajahs, now pensioners) of creating new zemindars, as a medium of collecting a temporary or a permanent revenue.

2d. That the ryots of Canara did at one period † of time, either throughout the district, or in a part of it (which is sufficient for my purpose), pay their rents through rajahs, zemindars, or poligars.

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* Compare para. 23 of Colonel Munro's Report from Canara, dated 31st May 1800, with Major Walker's Letter on the Tenures of Land in Malabar, dated 20th July 1801, and the Report of the Commissioners in Malabar, dated 28th July 1801.

† "While engaged in this business, I received letters from the poligars of Bilghi, "Soondah, Vitteel, and Comlah, all to the same purport; congratulating me on the success "of our arms and expressing their confidence that they would be reinstated in their ancient "domains. I knew that there were pretenders, either open or concealed, to almost every "district in Canara."—Major Munro to the Board of Revenue, 31st May 1800. para 3.

"The Beddanore family made no additions till 1613, when they imposed an additional "assessment of 50 per cent. on the whole of the jumma, except in what is called the Hobly "of Mongalore, which comprises about one-third of Canara, and which being at that time "mostly held by tributary poligars, was only partially subjected to this assessment."—Ibid. para. 9.

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3d. That we have transferred to the rajah of Coorg, from Canara, a portion of private estates, which yielded an annual revenue to government of about 20,000 star pagodas, whereby the proprietors, as the ryots of Canara are called, now pay their revenue, not direct to government, but to a rajah or zemindar. It does not alter the case, that I am informed, the rajah of Coorg pays no revenue to government. He gives an elephant annually; and whether his tribute is an elephant, or * two-thirds of the government rent of the estates made over to him, is of no consequence. The difference between the two-thirds and the value of the elephant, is what government have conceded, under considerations of a political nature.

19. Having stated the law, and adduced facts, I would argue as follows:—

1st. That all the rights claimed for the *ryots* of Malabar and of Canara, confirmed to them by the law, as it now stands.

2d. That the same rights are guaranteed to all ryots † under the presidency of Fort St. George.

3. That forming a permanent settlement with existing zemindars, or with zemindars to be created, will not infringe those rights in Malabar, Canara, or in any other province under this government.

4. That the act of creating zemindars to collect the rents, is not repugnant to the prejudices of the ryots; because the ryots have for ages paid their rents through a medium agency, established by the sovereign.

20. Whether the agent was a permanent officer, a temporary officer, a soubahdar, zemindar, poligar, tehsildar, or whether a jaghiredar, enaumdar or any other description of person, is of little consequence, as it in no respect affects, the rights enjoyed by the ryots. [927]

21. From the foregoing discussion, it appears that the rights are the same, in all the provinces under this government (I firmly believe over all India); that these rights, are defined by law, and unalterable, by any intermediate agency of any description which may be employed to realize the dues of government. That the revenue must be collected through the medium of some agency, will not be denied; as it is not to be supposed that any person will contend for advantages conferred on a ryot, by a system which would compel him several times in a year, to quit the immediate concerns of his farm and family, and travel fifty or a hundred miles, for the purpose of paying every kist into the treasury of the collector. The expenses of such journies, independent of the consideration of the detail of such a system, would perhaps more than equal the amount of the public assessment on the individual. An agency must therefore be resorted to; and it remains for investigation,

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"The putti, or extra assessment, of 1718, in column 10, was imposed by the Rajah of "Soondah, for the purpose of discharging the Mogal Peshcush, at the rate of 30 per cent. "on all gardens; and from 2½ to 12½ per cent. on rice fields. The addition under this head, "in Beitwal, was made by the Adgil poligars, who then rented part of that district."—Ibid.

* Two-thirds is the proportion of the government rents of ryots lands generally paid by zemindars; or, in other words, the zemindars pay to Government two-thirds of their gross collections from the ryots.

† It will be seen, in a subsequent part of this paper, that the same rights were claimed by many collectors, many years ago, for the ryots of this side of the peninsula.

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whether it would be most politic to employ zemindars, who have a direct interest in the prosperity of their under-tenants, or hireling servants of government, entirely divested of such interest. I shall therefore proceed to the arguments which have been stated on the subject of zemindarry agency; and to examine, whether it unites the greatest advantages both for the government and ryot.

PART THE SECOND:

Being on the Advantages of the Zemindarry Agency, with reference to Government; and on its Advantages, with reference to the Ryot.

22. THE proposition for making a permanent settlement with the ryots, is not new. The subject was investigated and discussed in the years 1789, 1790, 1791 and 1792, by Marquis Cornwallis and Sir John Shore. The plan was rejected; and the rejection of it, approved by the Court of Directors. *

23. The proposition was again revived by the members of the Board of Revenue at this Presidency, in the years 1798 and 1799; and all that had passed to that period, on the subject, was again brought forward. The subject was referred to Bengal, where the plan of making a permanent settlement immediately with the ryots, was again rejected. The rejection was pointed; for under the experience † which had been derived in Bengal, during a period of ten years, the Bengal government authorized and directed the demesne or havelly lands to be formed into estates; and a Regulation was made, that no estate should be a separate estate, "unless (Sect. 10, Reg. XXV, 1802) the "public assessment thereon amounted to 500 pagodas or upwards."

24. The instructions furnished to collectors on the 15th October 1799, for the purpose of preparing materials for forming a permanent settlement of the revenue, were framed from the Report of the Board of Revenue, and the orders of the Governor General in Council.

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* *See* Letters from the Court, dated 19 September 1792, and 11 February 1801.—"The "leading principles of the measure have already received our sanction, in our Letter to the "Bengal Government, of the 19th September, 1792, when the business, with the luminous "information which attended it, were fully before us, and materially considered by us, 11th "February, 1801."

† *See* Proceedings of the Board of Revenue, of the 3d September 1799, para. 363. It is evident, from the foregoing, that the detail and minutiæ alluded to, were considered a cause of great perplexity; and the Board observe, by Regulation XVIII. passed in Bengal in 1797, that very serious inconvenience is experienced from a multitude of inconsiderable landholders, viz.—"Landed property, in the district of Chittagong, is, for the most part, distributed into "very small portions among the numerous proprietors of which, and their tenants, so many "disputes continually rise, regarding the property or boundaries of their respective tenures, "that the unremitting assiduity of the Zillah Judge and his register, has been found insuffi- "cient to bring them to an early trial and decision whereby one of the primary objects of "the existing Judicial Regulations, the speedy administration of justice, has been materially "obstructed in the above district; and the injured party, desparing of timely redress by due "course of law, has, in some instances, had recourse to violence and other illegal means, to "redress himself To remedy these evils, so incompatible with the security of property and "good order of society, established in other parts of the Company's provinces, and which "is equally the desire of Government to establish universally; the Vice President in Council "has thought proper to enact the following Rules, for the more speedy administration of "justice, in the cases referred to, which are to be considered in force in the Zillah of "Chittagong only, from the date of their receipt by the Judge of that district."

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They stated, that "government has come to the resolution of trans-"ferring to native landholders, in all practicable cases, the property "which they now hold in the havelly lands; and, with this view, it is "their intention to parcel it out into lots, competent to bear a fixed "annual jumma of from one to ten thousand pagodas, and to put them "up to public sale."

25. Major Macleod, then collector of Salem, and Mr. Hurdis, then collector of Dindigul, in replying to these general instructions,* proposed a permanent ryotwar settlement, and stated the ryots to be as much proprietors of the land, as those intended to be created. It may be here not unimportant to request attention to the remark, that two collectors on this side of India, claimed for their ryots, what was, at the same period, claimed by Colonel Munro for the ryots of Canara; that Mr. Wallace has since preferred similar claims for all the ryots of Tanjore, and for a part of the ryots of Trichinopoly; and that Colonel Munro, without discussing the rights of the Ceded Districts, has nevertheless recommended a settlement immediately with them. What rights were to be confirmed to the ryots, were [928] not then thoroughly known; they appear still to be imperfectly understood. The subject of creating zemindars, was new to these gentlemen; they appear to have connected the establishment of an intermediate class of people between government and the ryot, with the subversion of the established rights of the latter; and actuated by a praiseworthy regard for the welfare of the inhabitants, in the districts under their charge, they supported the priority of their claims to the new rights which they believed it to be in contemplation to bestow on the zemindars. The error of this conclusion has been sufficiently exposed: it may perhaps be accounted for, by the various interpretations which have been applied to the term "proprietary right:" but a further discussion of the subject, is not now necessary.

26. Colonel Munro has stated, and the opinion will be generally concurred in, that the complete abolition of an ancient revenue system, can never be advisable, until it has been fully proved that that which is intended to supplant it, is better. In order to decide whether the new is preferable to the old, it should first be ascertained whether it is practicable; whether it will be liked by the inhabitants; and whether it will ultimately augment the revenue of the country, and the resources of government. He proceeds to add, that a judgment cannot easily be formed upon these points, without previously considering the actual state of the country, and of the people by whom it is cultivated. From the state of the country, and of the people, Colonel Munro argues that the settlement ought to be ryotwar.

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* Para. 5.—"Your Board will observe, from what has been said in the preceding "paragraph, that every farmer is already a sort of proprietor of the lands he may possess; "and that he is secured, by the potta he receives, against any unfair demands being made "from him."—Major M'Leod to Board of Revenue, 11th Nov. 1800.

"The Resolution of Government to dispose of the proprietary right in the Circar lands "by sale, according to the manner and amount specified in paragraph 58, I concieve to be, "generally, very impracticable, from the poverty of the people they expect will become "the purchasers, as well as from the objection, that those very people would have to pur-"chase a proprietary right in what prescription had already made their own." Mr. Hurdis to the Board of Revenue, 16 March 1800.

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27. It will be my endeavour to show, that the permanent settlement ought to be made with zemindars, where zemindars exist; and that zemindars ought to be created, where none are found. Because I have already shown, that an intermediate agency has always existed between the government and the ryots; and that the establishing of a permanent one, is not a complete abolition of the ancient revenue system, not even an encroachment on it, but a confirmation of it; and because, in great estates, the proprietors have a deeper interest than revenue officers, in the improvement of their lands: that being better judges both of the nature of the soil, and of the circumstances of the ryots, they will be more likely to regulate their rent fairly, so as to enable the better sort of ryots to thrive, and the poorer short to avoid the distresses and failures, which are so often the consequence of over-assessment: that if they are wealthy, their own interest will urge them to employ more stock in cultivation, than can be expected under the present system; that if they are not wealthy, they will soon become so, from the accumulation of the remission of rent; and the result will be the same; that a degree of mutual confidence will arise between the landlord and tenant, which can never take place between the ryot and the revenue servant; and that from this source, the private dealings among the inhabitants, will be increased and facilitated, greatly to the advantage of the country. That the ryot will have a greater certainty of holding his land at a moderate rent, because the proprietors will be restrained from over-assessing him, by the fear of his throwing up his farm, and going off to another estate; while the revenue officer is in a great measure exempted from this check, for he can follow the furgtive ryot, and assess him wherever he ploughs a field. That the ryot will be less likely to suffer oppression, under a landholder, than under a revenue officer; because, although the law may be supposed to protect him as effectually in the one case, as the other; yet he will be more influenced by his fears and his ignorance, when he is a tenant of government, than when he is that of an individual, to submit in silence. That the raising up of a respectable body of *land-owners*, will introduce that just gradation of rank, which is so essential to the existence and prosperity of every well-ordered society. And, finally that the inhabitants will be relieved from the constant and vexatious interference of revenue officers in all their transactions; and government, of a great part of the expense of maintaining them.

28. The foregoing are benefits of great magnitude. They comprize almost all that can be said in favour of the zemindarry agency; and are, in abstract, what Marquis Cornwallis and Sir John Shore* urged, would be the result of that system:—they are not my words, but verbatim the words of Colonel Munro. I shall now give the Colonel's reasons

* Para. 17. "The humane and liberal sentiments, which dictated the instructions "upon which the present plan is founded, will prompt you to receive the highest gratifica- "tion, if my hopes of its producing wealth and happiness to the intelligent and industrious "part of the individuals of this country, shall be realized: and, independent of all other "considerations, I can assure you, that it will be of the utmost importance for promoting the "solid interests of the Company, that the principal landholders and traders, in the interior "parts of the country, should be restored to such circumstances as to enable them to support "their families with decency, and to give a liberal education to their children, according to "the customs of their respective casts and religions; that a regular gradation of ranks may "be supported, which is nowhere more necessary than in this country, for preserving "order in civil society.—" Marquis Cornwallis to the Court of Directors, 2d August 1799.

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for doubting that these effects, would naturally flow from great estates. "If such benefits should flow, there can be little doubt, he adds, as to "the expediency of its adoption : But there are many reasons to induce "the belief that the consequences of that system, would not be so "beneficial, as might at first sight be expected. The potails of villages, "and the principal cultivators, who are the only description of people "likely to become owners of estates, have never heard of private "landed property, or of any landlord but the circar. It would be "almost impossible to persuade them, that government has transferred "its right in the soil to them. Nothing but the experience of a great "number of years would convince them that they themselves were "actually its proprietors; they would therefore, as long as they "entertained doubts of the stability of their tenures, act as if they were "in daily expectation of a change. They would endeavour to make "the most of their estates while in their possession; they would press "heavy on the ryots, and they would not employ much stock, even if "they had it, in improvements; and the objects of speedy improve-"ment, would hence be lost. As they are in general as poor as the "common cultivators, they could make no advances from their [929] "own funds. Neither is it probable that they would make any from "the remission which government might deem it advisable to make, in "order to secure the permanency of the settlements. They would employ "a part of this fund, in making good deficiencies; and looking forward "to the supposed danger of losing their tenures, they would hoard up "the rest for their private use, and bestow no part of it, on the promo-"tion of agriculture. They would no doubt at last, when they became "persuaded of the stability of their tenures appropriate their savings "to the cultivation of their estates; but it would be long before this "change could take place in their opinions; and they would certainly, "in the mean time, have reduced the ryots to a much worse state than "that in which they found them. I make this conclusion, upon the "supposition that *they are to be at liberty to raise their rents, like land "owners in other countries;* for if they are restricted from raising the "assessment fixed by government, and are at the same time, liable for "all losses, they have not the free management of their estates, and "hardly deserve the name of *owners.*"

29. It has been already shown, that this description is incompatible with the existing laws, and therefore, while they remain in force, the conclusion drawn from it, must be without foundation; and the advantages which Colonel Munro stated, in an opposite description of a permanent settlement concluded with individuals, for a considerable extent of landed property, would appear to be ensured.

30. It has further been shown, that the constitution established in 1882, for the internal government of the provinces subject to this Presidency, confirms, instead of infringing, the rights and usages which have been enjoyed and observed by the inhabitants. Where there already existed an higher class of society, who received the rents of the ryots, and paid a consideration for the aggregate collection to government, the corfirmation of that class, in the situation in which they were found, has followed as a matter of justice. It is only where such persons do not exist, that the policy of creating them, can come under discussion. Perhaps the arguments which have been urged

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against the measure, tend in a great degree, to support it. The necessity of gradations in society, is too generally admitted, to render it necessary that it should be particularly insisted on here. Apprehensions for the stability of the gradations already established, form a strong feature of the objections above quoted, to a zemindarry agency, and of the reasoning on which a preference has been given, to a ryotwar system: but when it has been shown, that the zemindarry agency does not involve the destruction of the "rank, influence and privileges" claimed for the ryots, but that it is not only connected with their preservation, but extends and enlarges the relations of society; may it not with reason be asked,—whether this additional link in the chain of society, does not tend, in a material degree, to unite the great body of the people more strongly to the government?

"Next in dignity to the laird, is the tacksman, a large taker or "leaseholder of land, of which he keeps part as a domain in his own "hand, and lets part to under-tenants. The tacksman is necessarily a "man capable of securing to the laird the whole rent, and is commonly "a collateral relation. These tacks or subordinate possessions, were "long considered as hereditary; and the occupant was distinguished "by the name of the place at which he resided. He held a middle "station, by which the highest and the lowest orders were connected. "He paid rent and revenue to the laird, and received them from the "tenants. This tenure still subsists with its original operation, but "not with the primitive stability."

"I have found, in the higher parts of Scotland, men not defective "in judgment or general experience, who consider the tacksman as a "useless burden on the ground, as a drone who lives upon the product "of an estate, without the right of property, or the merit of labour, and "who impoverishes at once, the landlord and the tenant. The land, "say they is let to the tacksman at six pence an acre, and by him to "the tenant, at ten-pence. Let the owner be the immediate landlord "to all the tenants,—if he lets the ground at eight-pence, he will "increase his revenue by a fourth part, and the tenants' burden will be "diminished by a fifth.

"Those who pursue this train of reasoning, seem not sufficiently "to enquire whither it will lead them, nor to know, that it will equally "show the propriety of suppressing all wholesale trade, of shutting up "the shops of every man who sells what he does not make, and of "excluding all whose agency and profit intervene between the manufac-"turer and the consumer. They may, by stretching their understand-"ings a little wider, comprehend, that all those who by undertaking "large quantities of manufacture, and affording employment to many "labourers, make themselves considered as benefactors to the public, "have only been robbing their workmen with one hand, and their "customers with the other.

"According to these schemes, universal plenty is to begin and end "in universal misery. Hope and emulation will be utterly extinguished; "and as all must obey the call of immediate "necessity, nothing that requires extensive views, "or provides for distant consequences, will ever "be performed." *

* Johnson's Tour to the Hebrides.

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31. "Rank, influence and privileges," it has been observed, "are "valuable possessions in all countries, and in none more so, than this." The purchase of a zemindarry right, confers all three: the two first, need not any explanation; the third, consists in the difference between the remission of government and what the zemindar can collect, according to law, from his estate; and in the progressive increase of that difference, from an extended occupation of land, and from the improvement of the land now cultivated, by all the ways and means which self-interest will suggest. That these are not imaginary rights, but rights of considerable value, we have had abundant evidence of, not only from the valuable consideration which has in many instances been paid for them, but from the anxious desire of all who have acquired such property, whether by confirmation, by gift or by purchase, to retain possession under all the disadvantages of a succession of unfavourable seasons. [930]

32. These circumstances are incontrovertible evidence of a positive good, which, it has been shown, has been obtained without infringing any of those rights proposed to be conferred on the cultivators by a permanent ryotwar settlement.

"The greatest misfortune of a country, is an indigent tenantry. "Whatever be the native advantages of the soil, or even the skill and "industry of the occupier, the want of a sufficient capital, confines "every plan, as well as cripples and weakens every operation of hus- "bandry. This evil is felt, where agriculture is accounted a servile or "mean employment,—where farms are extremely subdivided, and badly "furnished with habitations,—where leases are unknown, or of short or "precarious duration. With respect to the encouragement of hus- "bandry, in this as in every other employment, the true reward of "industry is in the price and sale of the produce. The exclusive right "to the produce, is the only incitement which acts constantly and "universally—the only spring which keeps human labour in motion; "all therefore that the laws can do, is to secure this right to the "occupier of the ground, that is, to constitute such a system of tenure, "that the full and entire advantage of every improvement, go to the "benefit of the improver—that every man work for himself, and not "for another; and that no one share in the profit, who does not assist "in the production. By the *occupier*, I here mean, not so much the "person who performs the work, as him who procures the labour, and "directs the management; and I consider the whole profit as *received* "by the occupier, when the occupier is benefited by the whole value of "what is produced; which is the case with the tenant, who pays a "fixed rent for the use of land, no less than with the proprietor, who "holds it as his own. The one, has the same interest in the produce, "and in the advantage of every improvement, as the other. Likewise "the proprietor, though he grant out his estate to farm, may be con- "sidered as the occupier, inasmuch as he regulates the occupation, by "the choice, superintendence, and encouragement of his tenants, by "the disposition of his lands, by erecting buildings, providing "accommodations, by prescribing conditions, or supplying implements "and materials of improvement; and is entitled, by the rule of public "expediency above-mentioned, to receive, in the advance of his rent, "a share of the benefit which arises from the increased produce of his

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"estate. The violation of this fundamental maxim of agrarian policy, "constitutes the chief objection to the holding of lands by the state, by "corporate bodies, by private persons, in right of their officers or "benefices. The inconvenience to the public, arises, not so much from "the unalienable quality of lands, thus holden in perpetuity, as from "hence,—that proprietors of this description, seldom contribute much "either of attention or expense, to the cultivation of their estates, "yet claim, by rent, a share in the profit of every improvement that is "made upon them. This complaint can only be obviated by long "leases at a fixed rent, which convey a large portion of the interest to "those who actually conduct the cultivation. The same objection, is "applicable to the holding of land by foreign proprietors, and, in some "degree, to estates of too great extent being "placed in the same hands."

Hume's Essays.

Now the principal expedient by which such a purpose, namely, increasing the number of the people, can be promoted, is to adjust the laws of property, as nearly as possible to the following rules:— First, "To give the occupiers, &c. the property over the soil which is "necessary for its perfect cultivation." Secondly, "To assign the "whole profit of every improvement, to the persons by whose activity "it is carried on. What we call property in land, as hath been "observed above, is power over it: now it is indifferent to the public, "in whose hands this power resides, if it be "rightly used. It matters not to whom the land "belongs, if it be well cultivated."

Paley's Philosophy.

33. I must now be permitted to refer to the experience gained in Bengal, where the ryots have the same privileges as those of the peninsula, as appears proved by the authorities which I have quoted. Under this experience, the Governor General in Council, on the 31st December 1799, being a period of nearly ten years subsequent to the establishment of the permanent settlement under that government, informs the Governor in Council of Fort St. George, that "government "has always been under the necessity of employing its own officers, or "of having recourse to farmers for the management of these lands. "These agents and farmers having no permanent interest in the "improvement of the lands, often found a temporary advantage in "committing frauds and abuses; and it was invariably found, that "the lands belonging to the government, although very advantageously "situated, were worse cultivated than the contiguous lands of "individuals.

"It was on these grounds, as well as in consideration of the injustice "committed against the original zemindars in the grant of these lands "to the Company, that we restored to the zemindars the twenty-four "pergunnahs or districts, commonly called the Company's Lands, "which surround Calcutta; the zemindarry right in which, was granted "to the Company (to the exclusion of the former proprietors) by Jaffier "Alli Khan.

"No consideration could with justice have been demanded by the "Company, from those zemindars for the restoration of rights, of "which they were originally deprived, by an act of injustice.

"With regard to the havelly lands under your presidency, as

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"detailed in the 321st, 322d, and 323d paragraphs of the Report of "your Board of Revenue, we entirely concur in opinion with that "board that these lands should be parcelled out into estates, and that "they should be disposed of gradually, as may be found practicable, and "converted into zemindarry tenures, subject to the payment of a "definite and perpetual revenue.

"If no purchasers for these lands should appear, we are satisfied "that it will be for the interests of the Company, of the occupants and "inhabitants of those lands, and of the country at large, that the lands "should be granted to individuals of acknowledged property, who "would take them, as zemindarries, subject to the payment of a fixed "revenue to government in perpetuity." [931]

"It is also our desire, that these orders, with regard to the "disposal of the havelly lands, and the conversion of them into "zemindarries at a fixed revenue, should be extended to the countries "lately conquered from Tippoo Sultaun, as soon as a satisfactory "statement shall have been obtained of the resources of those "conquests."

34. At a much later period, the foregoing orders have been repeated by the Governor General in Council, in a letter of the 19th July 1804, as follows:

"The instructions of the Governor General in Council, under date "the 31st December 1799, and the order of His Excellency in Council "of the 18th June 1801, respecting the annexation of the provinces of "Malabar and Canara to Fort St. George, state the principles, con-"formably to which, the settlement of the land revenue of the districts, "in which no settlement has been formed, must be regulated. Where "the necessary enquiries for forming a permanent settlement, have not "been completed, the settlement should be made for such term of "years as local circumstances may render advisable. In all cases, it "is desirable that the settlements should be formed with the zemindars, "or other description of landholders. Where no such descriptions of "persons exist, it would be proper to form the lands into estates, and "to dispose of them to persons who will attend to their cultivation. "These persons, as well as all other landholders, should be permitted "freely to transfer their estates by sale, gift, or in any other manner. "It can never be desirable that the government itself should act as the "proprietor of the lands, and should collect the rents from the imme-"diate cultivators of the soil. The rates of rent payable for the "different descriptions of produce, must vary in every district, and often "in every village. Where any proprietors may be found, they will "generally collect those rents, agreeably to the specific engagements "which they may conclude with their tenants, or according to the "established usage of the country. If any differences should arise "between the landholders and tenants regarding those engagements "or usages, the courts of judicature will form the proper tribunals for "deciding such differences. These questions, are of private right, in "which the executive authority cannot interfere, consistently with "justice, policy, or its own interests. The difficulties experienced in "Malabar, in regulating the assessment on the pepper vines, and "other articles of produce, and the evils which have resulted from the

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"measures adopted for that purpose, afford most convincing proof of "the bad policy of a system of revenue which requires the executive "authority of the government to assume everywhere the character of "a proprietor of land, and to interfere in details, which cannot be "conducted in a manner favourable to the interests of the cultivator of "the soil, and to the extension of agriculture, excepting by the pro- "prietors of the lands.

"The cultivation of the country must depend, on the exertions "of the land-holders. In order to encourage them to employ those "exertions, and to conduct themselves with moderation and justice "towards the immediate cultivators of the soil, annual payments of "the land-holders to government, should be fixed upon a scale of equity "and moderation, regulated with reference to the receipts of govern- "ment, from the lands or estates of the different land-holders, for a "period of years; and all the authorities, of every description employed "in the collection of the revenue, including the executive authority of "the government itself, should be rendered amenable for their acts, to "the controul of the laws, according to the rules already established in "those parts of the country to which the new constitution has been "completely extended. The early extension of these principles to the "unsettled districts, will combine the interests of the state, as con- "nected with its revenues, with the welfare of every class of its "subjects concerned in the cultivation of the lands. It will rest with "your Lordship in Council to apply these principles to local circums- "tances in Malabar, and other districts in which a permanent settle- "ment, has not yet been concluded."

35. Thus, then, repeated orders have been received to convert all the havelly or demesne lands under this government, into estates, and dispose of them to zemindars to be created: which orders have been given, under the experience afforded, during ten and fifteen years in Bengal, of the benefits of the zemindarry system, and of the inconveniences of a more detailed system of management. The zemindarry system is, then, a system ascertained by experience, to be a good system. The supposed advantages of a ryotwar permanent rent, have not undergone this test.

36. Proofs should be adduced, in support of every assumed position; and as I possess proof of the success of the zemindarry system in Bengal, I should introduce it here, without apology. It was procured for me, by a member of the Special Commission, of which I was secretary, and who may be supposed to have had an interest in satisfying himself that the measures recommended by the Commission, were calculated to secure the benefits which their appointment was intended to produce.

From Mr. Cockburn, dated Sanger, 22 Dec. 1802.

"The documents which I have sent to you, contain, I am willing "to believe, abundant proof of the great advant- "ages which have resulted from the establishment "of a permanent settlement of the revenue of "the provinces under the presidency of Bengal, "where, from all the information I have been able to collect from "gentlemen in the civil and military service, and from gentlemen out "of the service, the improvements are most extensive. Wastes have

"in every direction, been converted into fields of grain. The spirit of "improvement has, however, been much more actively employed, since "the expiration of the term of the decennial settlement; and the people "have had proof that the declaration of an unalterable jumma, was not a "deception. Marquis Wellesley found the idea of change so prevalent, "owing partly to the evil reports of the worst classes of natives, that "he found it necessary to counteract it by a Proclamation, which "produced a re-establishment of confidence :—but to the proofs. Those "who have always viewed the subject through the same [932] medium, "may be deceived. What I have to offer, are those stubborn evidences, "called figures."

Extract of a letter from the Board of Revenue, at Calcutta, to the Governor General in Council; dated

"Your Lordship in Council will perceive, that this statement is a "continuation of that prepared by our late accountant to the end of "1798-9, and forwarded with our letter of the 27th May last; but the "present statement is more complete, as including the year 1799-1800, "and consequently the entire period of the decennial settlement.

"By this settlement it appears, that the collections of the last ten "years, on account of the ordinary land and sayer revenue of the four "provinces, and the customs included in the jumma of Benares, exceed "the collections on the same accounts, during the preceding ten years, "in the sum of Sicca Rupees 1,38,28,720. 3. 10. 2; or deducting from "this amount, the estimated proportion arising from the Benares "revenue, not being included in the former period prior to October "1781, namely, Rupees 51,99,612. 4, the net excess collected in the "last ten years is Sa. Rs, 86,29,108. 3, 62.

"The comparison may be further exhibited as follows:

1st. Total collections from 1780-1, or 1187-8, to 1789-90, or 1196-7		29,01,30,433	3	19	
Add estimate for Benares in 1780-1, and five months of 1781-2.	}	51,99,612	0	4	
Total of first 10 years		29,53,30,045	4	3	
Or annual average		2,95,33,004	8	8	
2d. Total collections from 1790-1, or 1197-8 to 1799-1800, or 1206-7		30,39,59,153	7	9	2
Or annual average		3,03,95,915	5	11	0
3d. Excess of the last ten years in the total collections, as above ... Sa. Rs.		86,29,108	3	6	2
In the annual average collected ...		8,62,910	13	3	0

"We have great satisfaction in submitting this comparative state- "ment to your Lordship in Council, as it proves that notwithstanding "the abolition of the greater part of the sayer in the year 1790, the "first year of the decennial settlement, the actual collections, during "that settlement, have considerably exceeded those of preceding years.

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"The above, is a comparision of actual collections of ten years "preceding, and of ten years subsequent to the decennial settlement; "the actual receipts of the latter period exceed by Sicca Rupees "86,29,108, those of the preceding period, being upwards of eight lacs "per annum. When the settlement took place, the country was reduced "to the lowest ebb, absolutely going to ruin, and overrun with sayer or "inland chokies. What is the picture now?—It more resembles a "garden; abundance is diffused among the "people; no apprehensions of famine are enter- "tained: while several of the seasons have been such since the decennial "settlement, as would, under former circumstances, have produced "this dreadful calamity.

Appendix (No. 1).

"The annexed statement (No. 2) bears ample testimony to the "regularity with which the revenue is realized. "The amount of the balances of revenue out- "standing on the 30th April 1802, is only in the proportion of $2\frac{6}{10}$ per $\frac{0}{0}$ "to the gross jumma; and at the close of the Fusly year, which here "ends on the 30th of September, the aggregate balance is only "$2\frac{1}{2}$ per $\frac{0}{0}$ to the jumma, while it was expected that the whole, with the "exception of the amount due from the lands under aumani, would be "realized. Greater regularity does not exist in the collection of the "revenue of any state; nor can greater regularity, be expected.

Appendix (No 2).

"The statement (No. 3) exhibits the proportion that the charge "of collection, in the provinces of Bengal, Behar, "Orissa and Benares, bears to the gross jumma.— "The nature of the permanent settlement in Benares, is similar to what "it would be with us, if the merassadars had been constituted proprie- "tors of their respective meerassees; a tehsildar is appointed to collect "the revenue from these numerous zemindars, and to superintend the "police, with a contract allowance of 10 per cent. on the jumma, for "being answerable for the due realization of the revenue, and the "restoration of all property plundered or stolen. This percentage "allowed to the tehsildars, is deducted from the gross revenue, before "entering the jumma; so that while the charges only stand in the "revenue books at $11\frac{1}{10}$ per cent. they are actually $21\frac{1}{10}$, including "allowance to the Rajah, and pensions. The tehsildar, under this "arrangement, receives the same income as a proprietor would do, "while he has no interest in the soil, nor any inducement to perform "any other duty than that specified in his contract; the profit he gets "by the contract, is most likely carried off to another quarter of the "world."

Appendix (No. 3).

"No. 4 is an extract from the register of estates in Tirhoot, where "it will be observed that there are subdivisions "of estates so low, as a jumma of sicca rupees "40. Separate estates of even a rupee annual jumma, have existence. "This minute subdivision of property, has been attended with "much inconvenience, and was a great error in the system, as "introduced at first,—originating in too great a desire to divide "and diminish the size of great zemindarries. By too great an "attention to the accomplishment of the object [933] the evils "that would arise from too many small estates, on the other hand,

Appendix (No. 4).

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"were overlooked. The consequences have been, much collusion "in the sale and transfer of estates. Some few estates are not now to "be found. The zemindars procured the separation of a portion of "their talook, in the name of a person who appeared; the parties "agreed to an assessment on their separate estates, which were regis- "tered as separate zemindaries, and no more was said or done. For "a few years, the agent of the zemindar (thus become an artificial "proprietor) paid his jumma regularly, and then disappeared, or was "reported dead; the jumma of the estate fell into arrear; but when "ordered to be attached and sold, no estate could be found correspond- "ing with the registry. By this trick, the zemindar had got the jumma "of his portion reduced, in proportion to the amount of the jumma "assessed on the estate, returned *non est inventus*; or if the estate "actually existed, in the proportion that the jumma assessed thereon, "exceeded its actual resources: This abuse was remedied in the year "1799. No separation can now be made for a jumma less than 500 "rupees."

37. The period which has elapsed since the establishment of the permanent settlement in such part of the territory * of Fort St. George as was required previously to, and in the year 1792, does not admit of reference to the experience derived under this government, of the benefits of the zemindarry system. It may, however, be satisfactory to state,

First, That up to this period, no zemindarry, or part of a zemindarry, in existence at the time the permanent settlement was made, has been sold for an arrear of revenue.

Secondly, That comparatively few, out of the number of estates disposed of on zemindarry tenure, have been sold for an arrear of revenue.

Thirdly, That the revenue has consequently been collected to this time, with the facility and punctuality expected from the new system; and in the southern and western countries, under the particular disadvantages of a succession of unfavourable seasons.

Fourthly, That nearly the sum of seven lacs of pagodas, (7,00,000,) has been received by government for the zemindarry right of the small portion of demesne or havelly lands which have hitherto been sold.

38. It has been urged against the zemindarry system, that many of the existing zemindars are improvident landholders, and some rebellious subjects. The question is not here, what a few zemindars may be; but whether the system of measure, as now established be calculated to provide against the evil consequences which may be supposed to result from the improvidence, or any other bad quality, of the existing zemindars. Whatever may be the good or bad qualities of the existing zemindars, they have not resulted from the permanent system,—they are effects from pre-existing causes.

"With regard to the ignorance and incapacity of the zemindars, "admitting these defects to exist in that class of people to the extent

* Northern Circars.—Part havelly, remainder zemindarry.
Jageer lands.—All havelly.
Baramahl and Salem.—All havelly.
Dindigul,—Part poligar, part havelly.
Southern Pollams.—All poligars.
Western Pollams.—All poligars
The whole are now settled, on zemindarry tenure.

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"supposed, I have already given it as my opinion, that they are to be "attributed greatly to the system of collecting the public revenue from "their lands, which has long prevailed in this country. To keep them "in a state of tutelage, and *to prohibit them from borrowing money, "or disposing of their lands without the knowledge of government,* "as we do at present, with a view to prevent their suffering the "consequences of their profligacy and incapacity, will perpetuate these "defects. If laws are enacted which secure to them the fruits of "industry and economy, and at the same time leave them to experience "the consequences of idleness and extravagance, they must either "render themselves capable of transacting their own business, or their "necessities will oblige them to dispose of their "lands to others, who will cultivate and improve "them. This I conceive to be the only effectual "mode which this or any other government could adopt, to render the "proprietors of the land, economical landlords, and prudent trustees "of the public interest.

Minutes of Marquis Cornwallis.

"It has sometimes been objected to these arguments, that the "revenue of the sovereign, was sacrificed to the comfort and prosperity "of the subject:—this is perhaps impossible. The interests of both "are too closely and inspearably connected. The security of the "subject will always enrich him, and his wealth "overflow into the coffers of the sovereign. But "if the objection were just in point of policy "it would be the highest tribute to the virtue "of the government. To sacrifice revenue to the well-being of a "people, is blame of which Marcus Aurelius would have been proud."

Sermon preached at Bombay, on the death of Marquis Cornwallis.

PART THE THIRD:

Being on the Disadvantages which must result to Government from a Ryotwar Settlement as a measure of Permanency; and particularly on the Disadvantages of it, as regards the Ryots.

39. IN the first part of this paper, it was my object to demonstrate, that the rights of the ryots had been confirmed to them, by law: that the placing any person between them and the government, to receive their rents, would not infringe those rights; and that the rents they paid, not being liable to increase, they have all the benefits intended to be granted to them by the proposition of making a permanent settlement with each individual, as far as regards a permanent rent. That a remission of fifteen or twenty per cent. of their present rent would not be a further benefit, is not meant to be disputed; but that the object of a permanent [934] rent would be secured to government by that remission, has not even been attempted to be proved. Colonel Munro does not propose a ryotwar rent, as a permanent rent.*

*"It is the system which has always been followed, and is therefore that which is best "adapted to the manners and prejudices of the inhabitants. It is well suited to the "narrowness of their circumstances, because it does not insist on the same amount of revenue "being paid every year; but regulates it by the extent of cultivation, which increases or "diminishes as the seasons are favourable or otherwise. It seldom injures the revenue by "any considerable failures; because the failures are only those of individual ryots, who "soon recover their losses by cultivating smaller farms, and being allowed to hold them "for two or three years below the standard rent."

From *Colonel Munro, 25 Aug.* 1805

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40. In the second place, I have endeavoured to show the benefits which have resulted from the zemindarry permanent settlement, and the expediency of that system. I shall now proceed to explain the objections as they regard the interests of government and the ryots, against a system of collecting in permanency the rents of the government immediately from the cultivators of the soil.

41. Although the rent to be paid by the ryots, has long been fixed, as regards them, it is not possible that a system providing for the collection of detailed fixed rents from each field of each ryot, by the immediate officers of government, can ever secure a fixed *unalterable* revenue to government.

42. That the rent will in some cases increase, from an extended occupation of waste land, I do not dispute; but it may also decrease, as I shall show. When the rent of government is liable to increase, or decrease, the revenue is no longer permanent. The quantum of increase or decrease, must depend on individual character. A system which rests its success on individual character, will not, experience has shown, answer as a permanent system.

"The fluctuation in the members of government, as well as in the "officers employed in the subordinate departments, render the "establishment of principles, indispensably necessary; for as experience "cannot be transmitted with offices, the discretion of the agents will "never cease to operate in the expectation of real or fancied improve- "ment, unless it be restrained by rule. The characters of individuals, "even where the same system is pursued, must have a considerable "influence, upon the success of it; but where no system is established, "the evils will far exceed the partial benefits resulting from the talents, "knowledge, and zeal of a few.

"The skill and success which the natives display, in applying to "the defects of our personal characters, and in rendering them "subservient to their own views and interests, are well known: what "one man refuses, another is disposed to grant; the system rejected "to day, is again brought forward with new arguments in support of it, "at another period. What has been once tried, and found to fail, is "again revived, under plausible reasons assigned for its failure. They "study our dispositions, inclinations, aversions, enmities, and friendships, "and with the cool caution so familiar to them, seize the favourable "opportunity to introduce propositions for new systems and measures, "or for reviving those which have been exploded. With the most "upright intentions, our caution and experience are liable to be misled; "but experience is not the lot of all, and the judgment will often yield "to the suggester or adviser, where it ought to be guided only, by the "propriety of the measure suggested or proposed. In the stability of "system alone, we must look for a remedy "against evils which can never be thoroughly "eradicated or corrected; and this consideration is of the greatest "importance."

Sir J. Shore's Minute.

43. In the Northern circars, for instance, the ryots there, have paid a fixed revenue for ages; that is, they have given fifty per cent. or more or less of their produce, according to local circumstances, either in money or in kind. Could government, by its immediate

officers, have collected a permanent revenue during the three years of famine,* from 1790 to 1793; or of superabundant produce, from 1796 to 1799? In one case, the total want of rain, and death of thousands of ryots, annihilated the very source of revenue; in the other case, the want of a market for the superabundant produce of the earth, rendered that produce of no value. In either of these cases, a ryotwar rent, if exacted, would have ruined the greater part of the ryots; but if it had been a permanent† ryotwar rent, and had been exacted, the exaction of it, would have been still more ruinous. If a rent,‡ under such circumstances, be not exacted, there is no permanency in it; because the severity of the famine, the extent of the superabundance of produce, the quantity of remission, the person to receive the remission; are all points to be ascertained by individuals, and individuals not certainly so deeply interested in the result, as a zemindar and a landholder: If all ryots are to be exempt, the exemption would be ruinous to government; if only a part, to whom is the scrutiny into such details to be entrusted; or who is to pay, and who not to be trusted? To native officers of government? By collectors, it cannot be executed,—they can only superintend and direct; and the degree of vigilance or ability exerted in the superintendence, must depend on the character of the individual. Does experience tend to convince, that such scrutinies will be conducted *always* with justice towards government, and justice towards the people? Has experience shown us, that confidence can *always* be placed in [935] the integrity, or even in the ability of native officers? § Is there then no difference in such cases, between a scrutiny

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* Ver. 19. "Wherefore shall we die before thine eyes, both we and our land? buy us "and our land for bread, and we and our land will be servants unto Pharaoh: and give us "seed, that we may live, and not die, that the land be not desolate.

Ver. 20. "And Joseph bought all the land of Egypt for Pharoah; for the Egyptians "sold every man his field, because the famine prevailed over them: so the land became "Pharaoh's."—Gen chap. xlvii.

† There is a great difference between a *ryotwar rent*, and a *permanent ryotwar rent*. Under the first, only land actually cultivated is paid for; under the second, a specific engagement must be entered into to pay a specific sum of money for a specific quantity of land, and in all seasons.

‡ Sec. 6. Reg. XXV. A. D. 1802.—"The landholder shall regularly pay, in all seasons "in the current coin of their respective provinces, the amount of the permanent assessment "fixed on their lands; the remission of revenue, which has occasionally been granted, "according to the custom of the country, on account of drought or other calamity of the "season, shall cease, and never be revived."

§ "I acknowledge, that I consider the necessity of introducing tehsildars, or native "collectors, which is essential to the proposed plan, as a principal inconvenience attending it. "This officer stands between the inferior tenants and the collector, supplying the place of a "sudder farmer. I do not think the substitution attended with the great advantages, it "may apparently have,—Government can never afford to reward the tehsildars in a degree "sufficient to preclude temptation, and most rely upon its coercion over them. But coercion "cannot be exercised, without understanding the detail of the duties committed to their "management. If it be contended, that the tehsildar is liable to dismission, and that "therefore the principle of coercion is stronger with respect to him, than in the case of a "farmer, who cannot be dismissed; on the other hand, it may be observed, that extortion, "in the latter, may be punished by fine and damages; and that he has, in self-interest, under "the supposition of a permanent system, a greater motive to restrain him, than a native "collector. The latter, will regulate his conduct by the estimate which he forms of the "abilities of the collector under whose authority he is placed: if he knows him to be vigilant, "active, and well-informed, he will be cautious, diligent, and honest: if he supposes him "to be otherwise, and that he can misbehave with impunity he will intrigue with under-"renters, abuse his influence, withhold true knowledge, and impose upon his principal, "by misinformation."—Sir John Shore's Minute.

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conducted by a man into the state of his own affairs and property, and that made by an uninterested native individual, or rather by an individual whose interest is greater to be a rogue than to be honest? The servants of the most careless private person, are perhaps more under the eye of their master, than those of the most careful prince, says the celebrated author of the Wealth of Nations.

44. It is very well known, that since the permanent settlement of Salem was made, the seasons have been uniformly bad: that in that zillah where the estates are of the smallest extent of any hitherto sold, several failures have taken place. A reduction of fifteen or twenty per cent. on the permanent rent of Salem, would not have covered the deficiency of produce, in numerous cases; and the exaction of even that reduced revenue, immediately from the ryots, must have caused partial emigration. Tehsildarry agency, would in this case have produced partial, perhaps considerable distress. The establishment of zemindars, has produced an opposite and happy consequence: attention to the situation of the ryots, whether excited by self-interest or by any other motives, has induced the zemindars to lower the rates of the pottahs, and preserve the ryots in possession of their lands.

45. It may be doubted whether the present ryotwar rents in Canara, although the most moderate of any under this government, can be confirmed in permanency. They are paid now with great facility, owing to the operation of two causes—the low land rent, and high price of grain. From the demand for exportation, the exportation has considerably diminished, in the last year: it may cease; the land rent may then, in time approach nearer to the proportion, which the rents paid by ryots on this side of India, bears to the value of the produce of their lands. If the produce of Canara, and of the neighbouring districts, should increase without an increased demand, it might prove difficult to collect even a *permanent ryotwar rent* from Canara.

46. It may, I think, be likewise argued, that a permanent ryotwar settlement, will in its operation, prove injurious to ryots, not generally perhaps, but certainly proportionately to the inequalities which may exist, at the time the rent is declared permanent; and in proportion as the present moderate rents become, through various causes, unequal. It will not be denied, that inequalities must exist in arrangements embracing such detail. A diminution of fifteen or twenty per cent. on the present ryotwar rent, would, as I have admitted, be a great *immediate* benefit to all ryots; but it would be a much more extensive benefit to those ryots who are under-assessed, than it would be to those who are over-assessed. It might enable the first class to pay, in some instances, for land held by them, and not cultivated; but not, for all the land held by them, if all the land should remain uncultivated. The reduction of fifteen or twenty per cent. which, in the other instances only, reduced the rent of over-assessed land, would not enable the holders of that land to pay for any part, much less for the whole of their unproductive land.

"A land-tax assessed according to a general survey and valuation, "how equal soever it may be at first, must, in the course of a very "moderate period of time, become unequal. To prevent it becoming "so would require the continual and painful attention of government

"to all the variations in the state and produce of every different farm "in the country. The governments of Prussia, of Bohemia, of "Sardinia, and of the Duchy of Milan, actually exert an attention of "this kind.—an attention so unsuitable to the nature of government, "that it is not likely to be of long continuance; and which, if it is "continued, will probably, in the long run, occasion much more trouble "and vexation, than it can possibly bring relief to the cultivator.

"In 1666, the generality of Montauban was assessed to the real or "predial *taille*, according, it is said, to a very exact survey and valua- "tion. By 1727, this assessment had become altogether unequal. "In order to remedy this inconvenience, government has found no "better expedient than to impose upon the whole generality, an "additional tax of a hundred and twenty thousand livres. This "additional tax is rated upon all the different districts subject to the "taille, according to the whole assessment. But it is levied only "upon those, which, in the actual state of things, are by that assess- "ment, under-taxed; and it is applied to the relief of those, which, by "the same assessment, are over-taxed. Two districts, for example, "one of which ought, in the actual state of *things*, "to be taxed at nine hundred, the other at eleven "hundred livres, are, by the old assessment, "both taxed at a thousand livres. Both these "districts are, by the additional tax, rated at eleven hundred livres "each. But this additional tax is levied only upon the district under- "charged, and it is applied altogether to the relief of that overcharged, "which consequently pays only nine hundred livres. The government "neither gains nor loses by the additional tax, which is applied al- "together to remedy the inequalities arising from the old assessment. "The application is pretty much regulated according to the [936] "discretion of the intendant of the generality, and must therefore "be in a great measure arbitrary."

Smith's Wealth of Nations.

47. The interest of the native tehsildar of government, and of all the officers of government, (for it has been shown there must be officers of government to collect so detailed a rent as a permanent ryotwar rent) is, to compel the ryot to pay his entire rent, whatever may be his circumstances, whether the payment would ruin him or not. The ruin of ten, or of a thousand ryots, produces no ruin to the officers of government, although it does to government, but the ruin of ten ryots, or of a thousand ryots, would be productive of serious loss to a zemindar: they are his stock, his productive labours: it is as much his interest to cherish and preserve them, as it is the interest of the ryots to cherish and preserve the bullocks of their plough. "What is any man's interest,* he will not mistake."† Either native officers of government, or zemindars, are, then, necessary to collect the revenue of government immediately from the ryots. Can they be put in opposition to

† Smith's Wealth of Nations.

* When Peter the First thought proper to follow the custom of Germany, and to demand his taxes in money, he made a very prudent regulation, which is still followed in Russia: the gentleman levies the tax on the peasants, and pays it to the czar. If the number of peasants, diminishes, he pays all the same; if it increases, he pays no more; so that it is his interest not to worry or oppress his vassals.—M. Page 130. Vol. I.

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each other, where a system of permanent measures, and not of temporary expedient, is under discussion?

"The attention of the sovereign can be at best but a very general, "vague consideration of what is likely to contribute to the better "cultivation of the greater part of his dominions. The attention of the "landlord is a particular and minute consideration of what is likely to "be the most advantageous application of every inch of ground upon "his estate. The principal attention of the sovereign ought to be to "encourage, by every means in his power, the attention both of the "landlord and of the farmer, by allowing both to pursue their interest "in their own way, and according to their own judgment; by giving "to both the most perfect security, that they shall enjoy the full "recompense of their own industry."

48. It is not by tehsildars, that we are to expect improvements will be made in the appearance of the country. They will not build substantial houses, plant gardens and topes, make roads, erect choultries and bridges, or build pagodas. Whenever we observe such improvements, they will generally be found to have been made by that middling class of people, standing in society between the manufacturer and cultivator, that is, by merchants, land-holders, and men of property. That the disposition of the natives of India is favourable to this mode of disposing of their superabundant wealth, is abundantly evident. To perpetuate their names, by acts of general benefit, of the nature above described, is the first wish of all. By the creation of zemindars, therefore, we raise up those intermediate gradations in society, the want of which, form such well-grounded complaints. These zemindars will require property, and spend a part of it, in improvements of general benefit. The ryot will, under the zemindar, also acquire property; and when protected in the possession of it, and not afraid to display, it, will lay it out, first,—in bettering his condition;—secondly,—in personal comforts;—and lastly,—in local improvements, of the nature above described.

49. The Court of Directors have declared, that "the nature of our "dominion in India, renders it expedient, that our revenue system should "be simple in its principles, and uniform in its operations;"—and have "remarked, that "(such) frequent changes must necessarily be productive of disquiet to the inhabitants of any country, still more to an "indolent submissive people."

50. The sentiments of Sir John Shore, on the impolicy of frequent changes, are so much in point, that I must beg permission to introduce them.

"Our administration," he observes, "has heretofore been fluctuating "and uncertain. An idea of improvement has been hastily adopted, "unsteadily pursued, and afterwards abandoned from a supposed defect "in principle; new measures have been substituted, followed and "relinquished with the same facility; and the natives, from these "variations, with every succession of men, expect a change of system.

"Measures in the detail, must be always subject to variation from "local circumstances and contingencies, which no foresight can provide "against; but principles should be fixed, if possible."

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51. With these sentiments I shall conclude, and leave for decision, whether the objections to a zemindarry permanent rent, and the supposed advantages of a ryotwar permanent rent, outweigh, in so great a degree, the benefits of the present system, as to warrant, under the progress which has been made, a change in the principle of settling the revenue permanently in the territories subject to the Presidency of Fort St. George.

(Signed) JN. HODGSON. [937]

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Appendix, (No. 1.)

General STATEMENT of LANDS ordered to be put up for Sale in the Province of *Bengal*, during the year 1206, Bengal Style; and in the Provinces of *Behar*, *Orissa*, and *Benares*, during the year 1206, Fusly Style.

DISTRICTS.	Balance due from defaulting Proprietors.		Jumma.		Gross Amount of the Sales.	Number of Years purchase, reckoning the Proprietor's profit at 10 per cent. on the Jumma.	REMARKS.
	Of Lands for Sale, but not Sold.	Of Lands actually Sold.	Of Lands ordered for Sale, but not Sold.	Of Lands actually Sold.			
BENGAL PROVINCE.							
Beerbhoom ...	57,393 14 9 1	14,146 1 11 1	75,035 3 5 0	36,603 9 5 2	16,439 13 15 3	4 5 27	* These sales took place in consequence of defects in the Collectors's accounts.
Burdwan ...	1,324 7 9 0	1,602 3 1 0	2,848 19 2 0	3,432 7 7 3	1,333 0 0 0	3 10 18	
Calcutta ...	...	1,379 1 1 3	...	10 5 12 0	*1,050 0 0 0	1,020 3 14	
Chittagong ...	41,602 7 10 1	6,721 1 4 2	20,301 15 17 1	2,175 5 7 2	8,008 8 0 0	36 9 26	No land ordered for sale in 1206 (F. S.) in this Collectorship.
Cooch Behar ...	...	...	...	...	...	...	
Dacca ...	85,449 7 5 2	2,26,179 13 9 2	1,27,324 7 12 13	2,14,683 13 6 2	51,212 8 14 0	2 4 7	
Dinapore ...	717 9 17 2	1,15,035 7 5 2	902 10 5 0	72,344 5 0 0	62,520 0 0 0	8 7 25	
Jessore ...	15,901 5 5 1	1,185 6 8 0	17,413 4 17 1	1,288 2 8 0	1,723 0 0 0	13 4 16	
Moorshedabad ...	28,384 3 17 2	1,21,274 1 6 3	43,392 13 15 0	57,253 0 18 0	90,077 10 0 0	15 16 23	
Mymensingh ...	25,232 10 13 1	10,376 12 13 1	25,409 4 5 3	11,729 12 3 9	7,775 13 0 0	6 2 25	
Noddea ...	43,395 9 4 1	1,83,577 4 4 3	58,740 0 12 1	1,75,805 6 10 2	1,35,772 14 14 0	7 8 19	
Purnea ...	28,891 4 11 2	...	34,483 8 17 2	30,220 10 0 0	27,700 0 0 0	9 2 0	
Rajshahee ...	...	...	...	...	...	...	
Rajmehal ...	...	...	...	...	...	...	No statements have yet been received from Rajshahy or Rajmehal.
Rungpoor ...	9,182 0 0 0	11,623 8 0 0	12,025 3 11 3	12,627 8 18 2	15,379 0 0 0	12 2 5	
Sylhet ...	11,554 13 7 3	3,316 9 5 1	17,747 2 18 0	4,784 5 16 1	6,482 2 8 0	13 6 18	
Tipperah ...	23,181 12 3 2	13,304 11 10 2	31,005 13 0 3	14,410 12 10 2	9,483 0 0 0	15 16 29	
24-Pergunnahs...	51,676 12 25 9	9,394 7 3 2	55,247 14 8 0	9,463 12 6 1	9,435 8 0 0	9 11 27	
TOTAL BENGAL } Sa. Rs.	4,24,322 8 16 3	7,19,406 8 1 2	5,70,658 8 5 3	6,47,091 3 13 1	4,43,898 2 19 3	6 10 9	
BEHAR PROVINCE.							
Behar ...	...	...	1,40,886 8 9 2	21,999 10 15 2	23,583 0 0 0	16 11 12	† On a minute inspection of the statements from Behar, it would appear that the two first columns are erroneously filled up with perhaps the manoeuvres of the lands. I have written to the collector for explanations, but have not thought it necessary to delay this statement any longer for his answer.
Bhaugulpore ...	17,364 ... 2 1	...	16,551 12 12 0	31 14 14 0	16 0 0 0	5 0 6	
Dhuryampore ...	5,281 9 5 0	10 0 0 0	6,343 1 2 2	...	...	...	
Rangpur ...	...	...	...	...	...	...	‡ No lands ordered for sale in 1206 (F. S.) in this Collectorship.
Saurun ...	...	...	1,60,079 15 5 1	17,666 13 14 0	191,494 0 0 0	51 9 10	
Shahabad ...	11,965 ... 8 2	11,528 12 7 0	20,978 10 0 0	6,530 0 4 2	11,356 6 0 0	17 11 1	
Tirhoot ...	1,00,386 7 12 0	12,727 2 11 1	2,20,631 0 2 0	12,684 11 15 0	19,495 8 0 0	15 4 13	
TOTAL BEHAR } Sa. Rs.	2,25,397 8 7 3	24,265 14 18 1	5,64,570 15 11 0	58,935 3 0 1	1,58,119 8 0 0	27 2 28	§ A similar remark applies to the statement from Saurun, as to that from Behar. The columns for the unrealized proceeds of the sales, likewise appears to be erroneously filled up: the collector have been written to for an explanation.
ORISSA PROVINCE.							
Hedgellee ...	1,539 11 0 0	...	1,632 8 4 0	...	...	...	
Midnapore ...	47,841 7 13 0	47,304 13 1 0	65,289 12 16 0	61,475 4 18 0	45,748 0 0 0	7 5 9	
TOTAL ORISSA } Sa. Rs.	49,181 2 13 0	47,304 13 1 0	66,922 5 0 0	61,475 4 18 0	45,748 0 0 0	7 5 9	
BENARES PROVINCE.							
Benares, Bs. Rs.	32,362 1 0 0	11,055 11 9 0	57,350 6 0 0	11,364 15 6 0	6,450 0 0 0	5 8 3	
TOTAL Fusly Mehals } Rs.	3,06,940 12 0 3	82,626 7 8 1	6,88,843 10 11 0	1,30,876 7 4 1	2,10,317 8 0 0	16 0 25	
GRAND TOTAL } Rs.	7,31,263 4 17 2	8,02,032 15 9 3	12,59,502 2 17 0	7,77,967 12 17 2	6,54,215 10 19 2	8 4 27	

Appendix, (No. 2.)

A STATEMENT of the Demands, Receipts and Balances, of the Land Revenue of the Province of *Bengal*, *Behar*, *Orissa*, and *Benares*, agreeably to the Collector's Account; on account of the Year 1208-9, or 1801-2; commencing on the 1st May 1801, and terminating on the 30th of April 1802.

	Jumma, or Demand, on account of 1801-2, corresponding with 1208, B. S. and with the Fusly Mehals of 1208, and the 3 first Months of 1209, F. S.	Collected, as per Collector's Treasury Account, for the Year 1801-2.	Gross Balance at the End of the Year 1801-2: viz. on the 30th April 1802.	DEDUCTIONS				Net Balance standing against the Country.	Proportion of the Net Balance suspended, agreeably to the Tuckeers.
				Established Allowances, Remissions, agreeably to the Tuckeers.	Kullary Suspensions standing unadjusted in the Salt Department, as stated in the Collector's Chalan 1208, B.S.	TOTAL Deductions.			
Total ... Cs. Sa. Rs.	2,07,56,642 15 11 3	2,23,56,899 8 12 1	3,32,62,742 12 19	27,169 1 11 2	1,26,383 8 13 0	1,53,552 10 4 2	33,25,090 2 14 2	71,663 15 4 1	
Net Balance, as above							33,25,090		
Deduct Amount realized to the 30th September ...							25,59,812		
Balance outstanding on the 30th September ...							7,65,278, or less than 24 per cent. on the Jumma.		
Of this Balance also, a further part will be realized									

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Appendix, No. 3.

PROVINCES.	ORDINARY RECEIPTS. Land Revenue. Collected on account of the jumma or demand on the proper account of the year 1208-9 or 1801-2.	Surplus collections, or revenues of land not included in the jumma.	Collected on account of the balances of the year 1207-8 or 1800-1.	Collected on account of the balances outstanding, being prior to 1207-8 or 1800-1.	Sayer Revenue. Collected on account of Abkarry, including Toddy and Drugs.	Collected on account of Sayer, exclusive of abkarry.	EXTRAORDINARY RECEIPTS. Interest collected on arrears of Revenue and on	Kelyal Batta, fees and forfeiture, refunded charges of four years sale of Beshkand, &c. &c.	TOTAL Gross Revenue	CHARGES. ORDINARY, for 12 Months. Charges genl., viz. collector, tehsildarry, sibbendy, abkarry, remindarry, poolbundy, and ordinary contingence.	Pensions, stipends, and charitable allowance also, Madrassa charges.	Compensation paid to the Proprietors of Sayer, is abolished.	EXTRAORDINARY CHARGES. Arrears of fixed charges on account disbursed beyond the ordinary charge of one year.	By remittance and law suits; surplus revenue of four years, &c. &c.	TOTAL Disbursements within the year 1208-9, or 1801-2.	Net Amount, after deducting the Charges.	REMARKS.
BENGAL ...	1,74,27,856	60,702	18,46,085	2,89,857	2,43,765	1,414	12,05,274	72,450	2,00,79,606	3,98,149	2,30,370	41,403	22,445	12,181	11,14,551	1,89,35,055	Centage of Charge on the Gross Jumma.
BEHAR ...	53,49,808	1,05,456	5,77,513	27,622	3,89,508	1,38,624	41,107	17,913	66,40,615	3,57,807	1,80,181	92	90	31,495	5,69,668	60,43,946	8½
ORISSA ...	13,05,901	...	2,61,159	1,913	7,545	...	14,801	2,501	16,10,920	1,06,945	83,56	...	...	174	1,38,675	14,72,859	7¼
BENARES ...	31,63,339	42,271	3,770	8,735	1,72,523	...	...	18,354	34,90,989	1,04,940	2,80,251	...	...	35,378	4,20,570	30,18,648	11½
TOTAL Mofussil } Ca. Sa. Rs.	2,72,76,899	2,08,430	26,88,528	3,45,228	8,06,002	1,52,639	1,81,184	1,11,419	3,17,30,331	14,05,842	7,47,960	41,496	22,535	79,231	28,67,066	2,01,73,867	Exclusive of the 10 per cent. paid to the Tehsildar, for being responsible for the collection of the Revenues and Police.
Presidency ...	...	...	82,739	...	...	...	1,799	313	85,254	3,17,425	64,267	...	1,053	15,162	3,98,811	...	
GRAND TOTAL } Ca. Sa. Rs.	2,72,76,899	2,08,430	27,71,268	3,45,228	8,06,002	1,52,639	1,82,984	1,11,732	3,18,15,588	17,23,267	8,12,228	41,496	24,491	94,393	32,65,877	2,01,59,710	

Appendix, No. 4.

REGISTER of ESTATES paying Revenue to Government, in the Zillah of Tirhoot.

Pergunah, and other District.	No. of the Talookdarry Estates.	NAMES of the Estates.	PROPRIETORS.	Farmers.	VILLAGES, &c. in each Estate. Villages and Kinnuls, (i.e.) Parts of a Village by Partition of Inheritance, as I understand it.	Fractional Parts.	Gross Measurement.	Gross Produce in Sicca Rupees.	Assessment on each Portion.	Revenue assessed on the Estates.	References to the No. of the Page of the preceding Register of intermediate mutations.
Pergunnah Balagutch	...	Bochaha, &c. ...	Gerdaree Sing, and Caniah Sing, &c. ...	...	Bochapa, Javepore, Rodder kisek, Rajapore kisek, Surdevery kisek.	N. B.—All these Columns blank in the original.				595 15 0	
			Rhaydun and Sovenaree, and Caniah Sing Mortgagee.	...	Bishunpore Berry ...	...	...	...	...	587 14 10	
										1,183 13 10	
		Banjuntpore Khas ...	Anund Sing, grandson of Paykor Sing, and Assuck Sing, &c.	...	Banjuntpore Khas ...	...	...	...	...	677 15 15	
		Byrunatpore ...	Baushdeen Tuvany, &c. ...	...	Byrunatpore ...	...	...	...	...	147 11 10	
		Baugrah Nisf ...	Piary Laul ...	...	Baugrah Nisf ...	...	...	...	...	100 0 0	
		Bishunpore ...	Aject Sing, and Khamroje Roy ...	...	Bishunpore ...	...	...	...	...	42 8 15	
		Chuck Bunjeegoongevah	Golum Gow, &c. ...	Dedar Hosses [940]	Chuck Bunjee Goongevah	...	...	...	...	34 9 0	[941]

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EXTRACT from Report of Principal Collector of the Ceded Districts; dated 15th August 1807; proposing a Plan for permanently settling those Districts on the Ryotwar principle; and on the Advantages of that mode of Settlement, compared with Zemindarry Assessments.

Plan of principal Collector of Ceded Districts, for a Permanent Ryotwar Settlement; 15 August 1807.

THE survey of the Ceded Districts having been completed, it now only remains to consider how they are to be permanently settled: what remission will be required for that purpose; and whether the immediate tenants of government ought to be the ryots or zemindars.

The assessment of Akbar is estimated by Abul Fazel at one-third, and by other authorities, at one-fourth of the gross produce; but it was undoubtedly higher than either of these rates, for had it not been so, enough would have remained to the ryot, after defraying all expenses, to render the land private property; and as this did not take place, we may be certain that the nominal one-fourth or one-third, was nearly one-half. This seems to have been the opinion of Aurungzebe, for he directs that not more than one-half of the crop shall be taken from the ryot: that where the crop has suffered injury, such remission shall be made, as may leave him one-half of what the crop might have been; and that where one ryot dies, and another occupies his land, the rent should be reduced, if more than one-half of the produce, and raised, if less than a third. It is evident, therefore, that Aurungzebe thought that one-half was in general enough for the ryot, and that he ought in no case to have above two-thirds. The mode of assessment in the Ceded Districts, and the Deccan, still limits the share of the ryot to those proportions, but makes it commonly much nearer to one-half than two-thirds of the produce. If by fixing the government rent at one-third, he were allowed to enjoy the remainder, and all such future increase as might arise from his industry, he would never relinquish his farm; and all cultivated land would soon become private property. If more than one-third is demanded as rent, there can be no private landed property, for it is found that when land, which has formerly been enaum, is assessed, that as long as the rate is not more than one-third of the produce, the land is regarded as a private estate, and can generally be sold; but that whenever the rate exceeds one-third, the land is scarcely ever saleable,—is no longer reckoned private property, and is often abandoned. It is also found by experience, that one-third of the produce is the rate of assessment at which persons, who are not themselves cultivators, can rent land from government without loss; for it enables them, after paying the public demand, and being reimbursed for all expenses and stock employed, to obtain a small portion of land-rent. As one-third of the produce is therefore the highest point to which assessment can in general be carried, without destroying private landed property; and as it is also the point to which it must be lowered, before persons who are not cultivators can occupy circar land without loss; it is obvious that unless the assessment is reduced to this rate, land can neither be occupied by all classes of the inhabitants, nor ever become private property; nor can any permanent settlement be made, calculated

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to improve the condition of the ryots, or of the public revenue. I am therefore of opinion, that in a permanent settlement of the Ceded Districts, the rent of government should be about one-third of the gross produce. The present assessment is about 45 per cent. To bring it to the proposed level, would require a remission of 25 per cent., as may be seen from the following example:

Total gross produce, say	100
Government's share, by the present assessment ...	45
Deduct 25 per cent. of assessment	11¼
Government's share, by proposed permanent assessment	33¾

Supposing that this remission is allowed, its being granted to zemindars or to ryots, would make a very material difference to the country. I have stated fully, in former letters, what appeared to me to be the respective advantages and disadvantages of the zemindarry, or mootadarry and ryotwarry systems; and all that I have now to offer on the subject, is little more than a recapitulation of arguments, already adduced at different times. It may be said, in favour of the zemindar or mootadar, that he becomes at once a great proprietor, and relieves government from the trouble of making settlements with the ryots; that having a deeper interest in the cultivation of the country than the revenue officer, he is better qualified to direct it; that being more intimately acquainted with the circumstances of the ryots, and having greater inducement to prevent their failure or desertion, he is more likely to grant them such remissions as may occasionally be necessary; that he will grow rich himself; and by granting favourable terms to his tenants, will gradually raise up a body of substantial land-owners; that he will require no remission in his rent to government, as he will be able to make up for his loss in one place, by his gain in another: that he will stand between government and the cultivator; and finally, that by conducting most of the details formerly entrusted to the revenue officer, he will greatly lessen the number of accounts and the charges of collections.

Against the zemindarry system, it may be urged, that the mootahdar will endeavour to secure all advantages to himself, by giving only short leases, and making the ryots pay the full rent, according to custom; that if he fails in this, and is obliged to lower their rents to induce them to remain in his estate, he lessens his own means of discharging the public [942] dues; and if he is constrained to give up the whole advantage usually allowed to himself by government, or 15 per cent. remission to them, his estate becomes in fact ryotwar; that by being restricted from raising his rents, he loses one essential quality of ownership; and by being hindered from alienating his estate in smaller portions than 500 pagodas rent, he loses another; that if he cannot raise the rent, or turn out ryots, he has not the advantage which is sometimes ascribed to the adoption of large farms, for he will not even if he has the means, attempt to improve where he cannot raise the rent; that the great zemindar defies all authority, and will keep the ryots as poor as they have always been, and the small one, or

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mootahdar, will, endeavour to imitate him in his state and armed followers; that though most of the mootahs will finally resolve into ryotwar farms, many of the greater ones, will assume the character of zemindarries or poligarships; that the country will be filled with petty armed chiefs, who may hereafter combine to disturb the public tranquility; and that the system is, on the whole, detrimental to the country and dangerous to government.

In favour of the ryotwarry system, it may be observed, that it is the system which has always prevailed in India,—that no other can be permanent; and that however different any new one may be, it must resolve itself into it, at last, because the duration of great property in any family, is opposed by early and universal marriage, by the equal division among all the sons, and by adoption, where there are none; that it is more simple than the mootadarry plan, because it requires no artificial restraints contrary to custom, and the laws of inheritance, to prevent the division of estates; because it admits of all gradations of large and small farms, there are ryots who pay from one, to one thousand pagodas; because the owner of the land where he has tenants, may raise or lower the rent at pleasure, which cannot be done by the mootadar; that it is better adapted to preserve simplicity of manner and good order; because every ryot will on his own estate, be at once proprietor, farmer, and labourer; because the division of property, by engaging men in labour for their maintenance, is favourable to quiet; because a great body of small proprietors, instead of a few zemindars or mootadars, will be interested in supporting government; and because it facilitates the establishment of the authority of the courts of justice, which can seldom reach zemindars, particularly armed ones. It may be also said, that it is better calculated to promote industy, and to augment the produce of the country; because it makes more proprietors and farmers, and fewer common labourers, than the zemindarry or mootadarry scheme; because the ryot would be more likely to improve his land, as a propreitor than as the tenant of a zemindar; and as he would enjoy the whole remission, instead of a small part or perhaps none, he would be more able to do it; and because the small proprietor, being a better manager and farmer, and more immediately interested than the great one, in the cultivation of his land, would bestow more pains upon it, and make it yield a more abundant crop; that supposing the amount of property to be the same, it would be better that it should be in the hands of forty or fifty thousand small proprietors, than of four or five hundred great ones; that by the remission going at once to the ryots, it would improve the circumstances of the class of men from whom the revenue is principally drawn, and would enable them to raise a greater quantity of food, and thus to favour the increase of population; that by allowing the revenue to increase or diminish, according to the extent of land in cultivation, it eases the farmer, without occasioning, on an average of years, any loss to government: that this fluctuation would lessen every day, as the ryots become more wealthy, and would at last be confined to tank lands; and that the ryotwar system, by retaining in the hands of government all unoccupied land, gives it the power of gradually augmenting the revenue, without imposing any fresh burden upon the ryots, as long as there is an acre of waste in the country.

The chief arguments against the ryotwar system, are, the great detail of accounts, and the consequent difficulty of management; the interference of revenue officers in cultivation; the expense of collection; and the fluctuation in the annual amount of the public revenue. But there seems to be nothing very serious, in these objections. When a country is surveyed, and the rent of every field fixed, the accounts become perfectly simple: they are nothing more than a list of ryots and fields; and if the ryots do not next year, take new or throw up old land, the same register will serve again; and as curnums must always be kept, there is no more difficulty in getting from them an account of a hundred ryots, than of one mootadar. The accounts of the customs, which yield so small a portion of revenue, are infinitely more intricate and troublesome, than those of the land-rent. If such a remission is granted as will leave the ryots a private rent, after discharging the public one, the interference of revenue servants will be unnecessary. Their own interest will stimulate them to cultivate; as in Canara, where no revenue officer ever thinks of calling upon the owner to plough or sow his fields. The additional expense of collection in the ryotwar settlement, would be gradually compensated, by the rent of waste lands brought into cultivation; and the fluctuation in the annual revenue, would be gradually lessened, as the ryots become attached to their farms, by the benefits of a low assessment, and retaining them as a lasting possession, instead of changing them, partly or wholly, almost every year.

The only matters of real importance, in a comparison of the ryotwar and zemindarry systems, are the amount of the remission to be granted, and the mode of its distribution. If the sum is in both cases equal, the direct loss to revenue, is also the same; but in the one case, the whole remission goes immediately to the ryots, by whom all land-rent is produced, while in the other, it may never reach them. The zemindars will keep it from them for ever, and the mootadars for a long period of years. In the one case, the whole of it, will be immediately [943] applied to the improvement of the country. In the other, either none, or only a small portion will be allotted to that purpose. It seems extraordinary, that it should ever have been conceived, that a country could be as much benefited by giving up a share of the public rent to a small class of zemindars or mootadars, who do not yet actually exist, as by giving it to the ryots, from whom all rent is derived. When the settlement of a great province is in view, the prosperity of the body of the people should be the grand object to which every thing else should be made to yield; and as it is plain that the ryots must reap infinitely more advantage from a remission granted to themselves, than from a similar one to zemindars and mootadars, the ryotwar system, with all its supposed inconveniences, ought undoubtedly to be adopted, in preference to every other. The zemindar is a kind of contractor, who undertakes to get a greater fixed rent for government from the ryots, than can be done, in any other way. He engages for 15 or 20 per cent. to make the ryots always pay what they now do. He can remit nothing to them without loss to himself; and he will therefore keep their rents as high as ever, as long as he can. The advantages of this system may be comprehended in a few words. The zemindar undertakes to pay, every year, exactly the same amount of revenue, to relieve the public servants from the fatigue of thinking

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about it; and to settle with the ryots in such a manner, that government shall never hear any thing about them.

It has been objected to the ryotwar system, that it leaves no person between the cultivator and the revenue officer; but this objection is made, from not understanding the condition of Indian husbandmen; for in this country, the landlord and cultivator can never be permanently separated, as in England. The minute division of property will always render them the same person, with very few exceptions. The landlord must always cultivate his own fields; and hence the collections must always be made directly from the cultivator in his quality of landlord, and hence there can be no person between the cultivator and the revenue officer, without a creation of zemindars, who must themselves in time become, either petty princes, or cultivators. If the whole system of English and of Indian collection is examined, it will perhaps appear that the interference of revenue officers is greater, and more vexatious in England, that in this country. The land-tax of England is so light, and is so small a portion of the public revenue, that the landlord cannot be supposed to suffer any vexation from its collection; but then, there is the excise, for which every house is entered; and the property of every person subjected to as much inspection and interference, as the land of the Indian ryot. Were there no excise in England, it would be necessary to draw a greater revenue from the land; and to investigate its produce more narrowly. Land-rent is to Indian, what the excise and customs are to English revenue; and hence it becomes necessary to give particular attention to it, and to employ a large establishment of servants, to secure every part of it, that is justly due to government.

The annual fluctuation in the amount of revenue, has likewise been brought as an argument, against the ryotwar system. But this fluctuation will never be so great, as to cause any serious inconvenience. It would never in any one year, exceed ten per cent. in an aggregate of six or eight collectorates, though it might be more in a single one. It would gradually diminish as the ryots became proprietors; and would, in ten or twelve years, scarcely ever be above five per cent. As the inequality too would arise, as often from an increase as a decrease of revenue, government would lose nothing by it, and the deficiency, when it occurred, might always be provided for, either by reserving the surplus of former years, or by a loan.

I shall now proceed to state the manner in which I think a permament ryotwar settlement in the Ceded Districts may be made. I shall then endeavour to show, that it will yield as much revenue, on an average of years, as the zemindarry system; and that, as it will also be more beneficial to the great body of the inhabitants, it ought to be adopted. The following articles contain the principles on which the settlement should be formed:

1st. The settlement shall be ryotwar.

2d. The amount of the settement shall increase and decrease annually, according to the extent of land in cultivation.

3d. A reduction of 25 per cent. on all land shall be made, in the survey rate of assessment.

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4th. An additional reduction in the assessment of eight per cent. or 33 per cent. in all, shall be allowed, on all lands watered by wells, or by water raised by machinery from rivers and nullas; provided the cultivators keep the wells or embankments, (dirroas) in repair at their own expense. A similar reduction shall be allowed on the lands watered by small tanks, wherever the cultivators agree to bear the expense of repairs.

5th. Every ryot shall be at liberty, at the end of every year, either to throw up a part of his land, or to occupy more, according to his circumstances; but whether he throw up or occupy, shall not be permitted to select, but shall take or reject, proportional shares of the good and bad together.

6th. Every ryot, as long as he pays the rent of his land, shall be considered as the complete owner of the soil and shall be at liberty to let it to a tenant, without any limitation as to rent; and to sell it as he pleases.

7th. No remission shall be made, on ordinary occasions, for bad crops or other accidents. Should failure occur, which cannot be made good from the property or land of the defaulters, [944] the village in which they happen, shall be liable for them, to the extent of ten per cent. additional on the rent of the remaining ryots, but no farther.

8th. All unoccupied land shall remain in the hands of government, and the rent of whatever part of it, may be hereafter cultivated, shall be added to the public revenue.

9th. All taxes on houses, shops, and professions; all duties licenses, &c. shall belong exclusively to government. The ryot on whose land, houses or shops may be built, shall not be entitled to receive a higher rent from them, than the equivalent of the survey rent of the ground which they occupy.

10th. The repairs of all tanks which are not rendered private property by an extra remission or desivundum enaum, shall be made at the expense of government.

11th. Tuccavie shall be gradually discontinued.

12th. Potails, curnums, and all other village servants, shall remain, as heretofore, under the collector.

13th. Private creditors who may distrain the property of ryots, shall discharge the rent which may be due from such ryots to government, and shall give security for it, before they begin the distraint.

It may appear at first sight, that a reduction of 25 per cent. will occasion a heavy loss of revenue, but I imagine that it will not be greater, than what has been suffered in all districts where a permanent settlement has been effected. *It is to be considered, that the decrease of revenue will not be proportionate to the reduction of 25 per cent. because that reduction is not to be made on the average of former collections, but on the survey assessment, which never has been, nor ever can be completely realized, as long as there are bad crops and poor ryots.* In the board's letter of the 27th December 1804, the average profit to the owners of estates in settled districts, is estimated at 15¼ per cent. but it is not explained whether this profit is upon the

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land-rent only, or upon the land-rent and village-taxes. I shall suppose, however, that it is restricted to the land-rent, and calculated upon an average of preceding years, and examine whether the reduction of 25 per cent. upon the survey assessment, will cause a greater diminution of revenue, than a remission of $15\frac{1}{4}$ per cent. upon the average of former collections. The collections of land-rent for the last seven years, amount (per Statement No. 1) to ... ... star pagodas 84,33,355 14 70

The seventh part of which, or the average yearly, is ... ... star pagodas 12,04,765 2. 10

Deduct the profit of 15 per cent. allowed in settled districts 1,80,714 31 66

Balance, or permanent land-rent to government 10,24,050 15 24

A reduction of 25 per cent. on the land, will afford so much immediate relief to the ryots, that they will easily be able to keep up the cultivation of Fusly 1215, except when the tanks are not filled. I shall therefore consider the collections of that year, after making an adequate allowance for the loss from the tanks, as the average amount of the settlements that may be expected in the early part of the ryotwar system.—The collections of land-rent in 1215, are the highest that have been realized, either under the Company's or the Mysore government, and amount to ... star pagodas 14,94,588 5 50

Deduct proposed remission of 25 per cent. 3,73,647 1 35

Deduct additional remissions to wells, for repairs 11,333

3,84,980 1 35

11,09,608 4 15

The rent of land in 1215, under tanks and nullas which are not filled by great rivers, and whose supply of water is therefore uncertain, was star pagodas 2,96,000; allow one-fourth for deficiencies of water, one year with another ... 74,000

10,35,608 4 15

This sum of star pagodas 10,35,608. 4. 15, is what remains after making the proposed remissions in the survey assessment, and a full allowance for the loss on tank lands, from the failure of rain. But as it will not be necessary,

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after remitting 25 per cent. to make any deductions for bad crops to poor ryots, bramins, peons, &c. who cannot pay the full rent, the remissions usually allowed under these heads, must now be added to the settlement. They amount to	85,000 0 0	
Total expected land-rent under the ryotwar settlement ...		11,5,608 4 15 [945]
Difference in favour of the ryotwar system, ...	star pagodas	91,557 36 71
But from this sum, the excess of charges collection under the ryotwar, above those of the mootadar system, must be deducted. As wells, and some of the smaller tanks and nullas, will in future be repaired by the ryots; and as many of the greater tanks must, under any system whatever, be repaid by government; the expense that will be incurred for tank repairs, by the ryotwar system exclusively, will not exceed star pagodas	10,000 0 0	
To this sum must also be added, the difference of the moyen zabitahs, or charges collection in favour of the mootadar system. These charges, under the ryotwar settlement, would be	95,000	
Under the Mootadar, supposing the number of servants reduced, but the scale of allowances the same, they would probably be	22,000	
Difference against ryotwar	73,000 0 0	83,000 0 0
Difference remaining in favor of ryotwar ...	star pagodas	8,557 36 71

This is the amount that would probably be in favour of the ryotwar system, during the first two or three years; from the third to the fifth year, the increase, from new cultivation, and low-rented lands, would be a lac of pagodas; from the fifth to the seventh year, it would be a lac more; and by the tenth, it would have amounted in all, to about three lacks. It may be said that such calculations, are uncertain. I am confident, however, that the estimate is not too high; because, as the cultivation increased nearly one-half, from 1210 to 1215, notwithstanding the gradual raising of the rent by the survey, there can be no doubt that when the rent is lowered 25 per cent. that cultivation will still

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continue to extend rapidly, though perhaps, from the inadequacy of the population, not in the same degree as before: because there are now actually in cultivation, lands lately taken from the waste, paying sixty thousand pagodas less than the fixed assessment, which sum will be added to the jumma in the course of four or five years, but could not without the proposed remission; as in that case the ryots would, whenever the new land came to the full rent, throw up an equal quantity of the old, from want of the means of paying for both; and because the reduction of rent would facilitate the employment of many additional lands in agriculture. If a permanent zemindarry or mootadar settlement of the land-rent is now made, it will amount, as has already been stated to ... ... star. pagodas 10,24,050.

If a ryotwar one is made, by remitting 25 per cent. it will amount to ... ... 11,15,608.

If it is even allowed that the net revenue from both these sums, will be nearly the same, in consequence of the superior expense of the ryotwarry system, yet the zemindarry rent will be no more ten years hence, than it is now, while the ryotwar will, in that time have arisen about three lacs of pagodas; and there will be a difference in its favour, equal to nearly a third of the whole land-rent. As the object is great, and as no mischief can arise from making the experiment, it ought certainly to be tried. The result most likely show that one-fourth or one-third more land-rent might have been derived from all the districts permanently settled; and that a similar increase, may be expected from all those which are yet unsettled. This increase would take place with the present population; but it would of course become still greater, as the population augmented. The highness of the land-rent is, in this country, the chief obstacle to the increase of population. A remission of rent in favour of a few zemindars or mootadars, would be no remedy for the evil; but a remission to the ryots, by enabling them to extend their cultivation, and augment the produce of food for their families, would, in a great measure, do it away. Were it not for the pressure of the land-rent, population ought to advance more rapidly in India, than in America; because the climate is more favourable, and because there are everywhere great tracts of good land uncultivated, which may be ploughed at once, without the labour and expense of clearing away forests. As there are above three millions of acres of this description in the Ceded Districts, it cannot be doubted that a very considerable addition will be made in twenty or twenty-five years, to the population, and also to the land-rent, beyond the highest estimate which has been made of it.

The profit to the land-owners in the Salem Districts, is 16⅓ per cent. which is 1⅓ per cent. more than I have deducted from the average collections of the Ceded Districts. As the assessment is perhaps higher in them, than even in Salem, I might, in the preceding comparison, have deducted 16⅓ in place of 15 per cent. from the average of ryotwar. This difference may however be left to counterbalance any error into which I may have fallen, in estimating the charges collection of settled districts, from not having any statement of them for my guidance.

Though the revenue at first should be the same, or should be even greater under the mootadarry, it has this disadvantage, that the

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revenue is limited at once, and cannot grow with the resources of the country; whereas in the ryotwar, it keeps exact pace with them, rising or falling, as there is more or less cultivation. It is no loss, on the whole to government, [946] and must be much easier for the ryots, while they have so little property, that this fluctuation should continue; for they cultivate most when the season is favourable; and government thus draws from the country the greatest revenue, in those years when the gross produce is the greatest; and the land-rent of India may be said to resemble, in this respect, the principal sources of British revenue,—the excise and customs,—which increase or diminish yearly with the commerce of the nation, the fund from which they are derived. The public ought certainly to be regulated, in some degree, by the private revenue of the country; but nothing can be more contrary to this principle, than the mootadar system; for it fixes the public demand now, which must remain the same thirty or forty years hence, whatever addition may have been made to private property in that time. It does not accommodate itself to the circumstances of the country; and because it cannot raise the revenue hereafter, it makes it too high at first, as in the Baramahl and other districts, whose whole resources have been brought to light by survey; and in order to realize this revenue, it is obliged to authorize the mootadars or middle-men to exact the former high rents from the ryots. On the other hand, the ryotwar system enables the public, to advance with the private revenue, as long as there is any waste land in the country; and in doing this, it adapts itself perfectly to the means of the inhabitants; for there can be no juster measure of their means, than the decrease or increase of cultivation. It also, by making the remission upon the assessment of the land, gives the whole of it, at once to the ryots; and by enabling them to raise more food for the maintenance of their families, facilitates the increase of population, the occupancy of waste for its subsistence, and the augmentation of revenue. The assessment of lands formerly cultivated, and waste never cultivated, amounts to star pagodas 10,10,842. It would be idle to imagine that the whole can ever be brought into cultivation; but I am persuaded that nearly all the land formerly cultivated, amounting to star pagodas 5,55,962, together with a considerable portion of the waste, will be occupied, in the course of twenty-five years.

The increase of cultivation will, however, have no sensible effect in augmenting the size of farms, and thereby lessening the detail of collection. The farms will probably always remain as at present, comprehending all sizes, from five acres to fifteen hundred; and paying from one to a thousand pagodas. Their enlargement is prevented at present, by the want of property; and will be hereafter prevented, by its division. In the Ceded Districts, and throughout the Deccan, the ryot has little or no property in land,—he has no possessory right; he does not even claim it. He is so far from asserting either a proprietary or a possessory right, that he is always ready to relinquish his land, and take some other, which he supposes is lighter assessed. All land is supposed to revert to government at the end of every year, to be distributed as it may think proper; and land is accordingly sometimes taken from one ryot and given to another, who is willing to pay a higher rent. If this power is exercised with caution, it is not from the fear of

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violating any possessory right, but of losing revenue; for the assessment is generally so high, that if the ryot is dispossessed, the same rent can seldom be got, from a new one. The only assessed land that is not annually at the disposal of government, is that which pays a quit-rent, and is either enaums that were formerly free, or ground belonging to tanks and wells, constructed at the expense of individuals, who are on that account, allowed a remission from one-fifth to one-half of the rent. Even in this case, however, private property in land, has always been viewed with so much jealousy, that instead of a permanent quit-rent, it has been much more usual to allow the person who digs the tank or well, to hold the land rent-free, until he is reimbursed for all his expenses and labour, and then to regard it as government land, and assess it at the full rate. The ryot of India unites in his own person the characters of labourer, farmer, and landlord:—he receives the wages of the labourer, the profit of the farmer on his stock, and a small surplus from one to twenty per cent. of the gross produce as rent, but on an average, not more than 5 or 6 per cent. The smallness of this surplus prevents him from letting his land to an under-tenant, because the rent would not be equal to his subsistence; and also, because no tenant would give him even this rent, for as there is every where plenty of good land lying uncultivated, which any person may occupy, on paying the sircar rent, it is evident that no ryot will hold land of another, and pay an addition of 5 or 6 per cent. upon the sircar rent, when he may get land of the same kind without paying any such increase. As long therefore as government have uncultivated land of a tolerably good quality to dispose of, ryots can have no tenants, and hence there never has been in India, with the exception of a very few districts, any class of land-owners receiving their rents from tenants. The tendency of the Indian system of casts and laws of inheritance, always has been, and must be, to keep land divided into small portions among the ryots, and to make the same person labourer, farmer, and landlord. Why, then, attempt to subvert an antient system, which places the great body of the ryots above want, renders them industrious, frugal, and comfortable, and preserves the simplicity of their manners, and their respect for public authority;—but it has been said that there can be no proper subordination, without just gradations of rank in society; and that zemindars are required, in Indian society, to accomplish this desirable end: but this opinion is completely contradicted by experience; for there is no people on earth among whom there is greater subordination, than among the Hindoos, who never saw proprietary zemindars, until they were created by the Company's government.

The plan which I have proposed for forming a permanent ryotwar settlement, is so plain, that it can require no further elucidation, except with regard to house-rent, which ought undoubtedly to remain under the immediate direction of the collector, as a source of increasing revenue. The tax which is generally denominated house-rent, is more properly a tax upon [947] income. In the case of labourers, and other poorer orders of the inhabitants, where in does not exceed one or two rupees, it may be called house-rent; but even here, it is rather a tax upon income, equal to the produce of a certain number of days labour; for the house or hut itself is probably not worth more than five or ten rupees. In the case of weavers and other tradesmen, it is usually

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termed a professional tax; but as the weaver is rated according to the estimated produce of his loom, and the number that he employs, the tax is evidently upon his income; and in the case of merchants who often pay a tax of fifty pagodas for a house, which would not sell for so much, the, tax is clearly an income one, and is so considered by themselves. There is no difficulty in fixing the amount of the tax with regard to labourers and tradesmen; but it is not so easy to ascertain it, with respect to merchants, who, though they are supposed to be assessed, in some places, at 15 or 20 per cent. of their income, in others, pay little or nothing. Under the native governments, there were many reasons for this indulgence. The merchants usually supplied, without payment, the demands of the revenue servants for cloths and other articles; they were also obliged to furnish at a low rate, whatever articles were required for the public service, and to take the circar share of the crops, damaged stores, &c., at 10 per cent. above the market price; and also, in times of exigency, to pay occasional contributions. These demands having ceased under the Company's government, there can be no reason for the merchants being more favoured, in one place than another, or for their not being everywhere assessed, in the same proportion as the other classes of the inhabitants. It would be vexatious to attempt to discover the income of individuals, but a tolerable estimate of the aggregate income of the merchants of a district, may be made from accounts of the exports and imports, the population, the produce and consumption, and the usual profits of trades; and 15 per cent. upon the sum resulting from these calculations, might be imposed upon the merchants, leaving them to distribute it in detail, according to the income of the several individuals. In the district of Rydroog, where the house-tax is higher than in other parts of the Ceded provinces, and where it is supposed to be about fifteen per cent. upon income, a new distribution was made last year by the merchants and shopkeepers themselves. The total sum was not increased, because it was already sufficiently high; but the shares of many individuals were reduced one half, and those of others, doubled and quadrupled. A few of the principal merchants from all the chief trading towns of the Ceded provinces, were at the same time assembled. They were informed that the house or income-tax would be raised, and were directed to state, not what their income was, but what the rate of the tax upon it was, in their respective districts, compared to Rydroog. They debated among themselves for several weeks; and at last produced a statement, to which they all agreed, as containing the fair rates of their districts. The Rydroog merchants who were present, took care to see that the neighbouring districts were rated as high as their own, in order to prevent any additional assessment from falling, upon themselves. The tax might, by the same process, be extended to every place where it is not yet established, and make a considerable addition to the public revenue. An idea of this increase may be formed, from comparing the house-rent of the Ceded provinces, with that of the richer provinces below the ghauts.

	Sr. Ps.	
House-rent of the lower classes of the people, tradesmen, &c.	63,946	
Ditto of merchants and shopkeepers	33,124	
		97,070

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House-rent to be laid on in Fusly 1217 to 1220, to raise the other districts to the level of Roydroog...	...	21,000
	Star Pagodas	1,18,070

Where merchants are exempted from this income-tax, they contribute little more to revenue than common labourers: they pay no direct taxes; and those which they pay indirectly on betel, tobacco, cloth, &c. are very trifling. It is contrary to every just principle of taxation, that the richer should be more lightly assessed, than the poorer classes of the people; and as no additional demand can be made upon them, if the house-tax is permanently, included in the land-rent, it ought certainly to be kept separate, in order that it may yield an increasing revenue, as the circumstances of the country improve.

I have proposed that villages shall, in ordinary cases of failure, be liable to an extra assessment of 10 per cent. This will, I am convinced, on all common occasions, be sufficient. There is also, in many places, another source from which deficiencies may be made up. In many villages, the enaums of the potails and curnums are equal to a fifth, a fourth, and even to a third of the circar revenue. By far the greater part of these enaums has unquestionably never been authorized; for where there are sunnuds, the enaum scarcely ever exceeds five per cent.; and where it is more, it was always, under the native government, made liable for deficiencies in the village. I would recommend that the same principle shall still be adopted, to a certain extent; that in villages not exceeding 250 pagodas rent, the enaums of the potail and curnum respectively, shall be free as far as ten per cent. of the village-rent; and that the whole of their excess above this rate, shall be liable for deficiencies: that in villages from 250 to 500 pagodas rent, the enaums shall be free as far as 7½ per cent., and their excess above this rate, be liable for failures: and that in villages above 500 pagodas, the enaums shall be free as far as 5 per cent, and the excess liable for losses. Though the revenue under a ryotwar system, must, annually fluctuate with the extent of cultivation, yet it is not necessary that any abatement should be allowed for losses [948] upon the actual cultivation; for all such losses easily may, and ought to be made good, in the first instance, by the excess in the potails and curnums enaums above the usual standard; and where this excess does not exist, by an extra assessment upon the ryots. This extra assessment is limited to 10 per cent., but it will scarcely ever amount to half so much; and it will seldom be requisite to have recourse to it, at all.

If the survey assessment is reduced 25 per cent. and the ryotwar system introduced, the following is the average amount of revenue, from every source that might be expected, during the first two or three years:—

		Sr. Ps.
Land-rent as before stated	...	11,15,608
Village taxes, house, rent, &c. ...	1,01,781	
Quit rent	60,585	
Venkatgeery peshcush	4,342	
Kurnoul peshcush, reduced to one lac of Chillawanny rupees, from Fusly 1218 ...	22,916	
		1,89,624

Frontier duties	...	...	40,000
Licences	...	65,000	
Betel and tobacco	...	40,000	
			1,05,000
			14,50,32
Add proposed increase of house-tax	...	...	21,000
			14,71,232
Deduct allowance of house-rent received by poligars	...	...	19,000
TOTAL Star pagodas			... 14,52,232

At the end of four years, the land-rent would have risen at least a lac of pagodas, and the revenue would then be 15,50,000; and at the end of 10 or 15 years, the land-rent would probably have increased to such a degree, as to make up for the original remission; and the revenue would then be from 17½ to 18 lacs of pagodas. It is one advantage of the ryotwar system, that it leaves room for the land-rent to increase with the population and wealth of the country; and it is another, that by making the remission everywhere equal, it will fix the ryots to their several farms as proprietors, instead of keeping them, as hitherto, for ever unsettled; without attachment to their lands; without any wish to improve them, and wandering from one zemindarry or mootah to another, in quest of more favourable terms. As long as the public exigencies require a higher revenue, the present assessment may be released, after making the usual allowances for bad seasons, &c. When government is in a situation to relinquish a part of its demand, the proposed remission is that which would place the Ceded districts, on an equality with those provinces where the permanent settlement has already been established. It would, in the mean time, however, be advisable to grant the remission, without delay, to wells, in order to induce the ryots to repair them; for it is chiefly by the cultivation of well-lands, that the country is secured against scarcity. [949]

Sic in orig.

NATIONAL ARCHIVES OF INDIA

STATEMENT OF SETTLEMENTS OF THE CEDED DISTRICTS, FROM FUSLEY 1212 TO 1216 INCLUSIVE.

No.	YEARS.	LAND RENT. Jyen.	Poonaganoor Pallams.	Poligars Share of Rent.	TOTAL.	Village Taxes.	Jooz, or Quit Rent.	Venkeigurry Peshkush.	Kurnool Peshkush.	TOTAL.	TOTAL Land Rent, Village Taxes, and Peshkush.	Licences.	Sayer.	GRAND TOTAL.	DETAIL OF TOTAL. Poligars Allowances in Rent.	Rent to Government.
		Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.
1.	Fusly 1212	8,91,382 15 33	...	...	8,91,382 15 33	27,879 15 72	34,079 4 51	4,321 32 0	...	1,13,151 12 43	10,04,533 28 76	27,379 0 12	69,817 15 50	11,02,770 44 38	...	11,02,770 44 38
2.	— 1211	10,00,000 27 39	5,693 25 23	12,766 4 63	11,08,459 24 74	28,029 28 42	50,465 53 44	4,321 32 79	...	1,12,817 19 5	11,21,280 1 79	29,549 29 59	96,671 7 29	13,97,501 1 4	12,766 4 63	13,84,734 36 18
3.	— 1210	11,12,577 28 36	16,672 0 42	28,661 17 5	11,57,893 4 83	29,206 26 42	54,061 29 2	4,321 32 79	...	1,49,473 29 46	13,07,366 34 29	27,940 29 17	80,810 25 26	14,34,016 25 11	28,443 17 5	14,13,614 40 6
4.	— 1209	11,36,103 26 18	17,632 5 72	19,139 15 25	11,72,865 15 35	24,766 9 2	54,044 29 2	4,321 32 79	...	1,14,033 2 3	13,17,398 17 37	27,264 0 55	68,412 26 72	14,62,885 9 3	19,139 15 25	14,43,745 13 69
5.	— 1208	13,36,668 15 20	19,882 5 61	19,909 13 20	13,76,460 34 13	27,048 14 54	56,220 34 32	4,343 17 28	82,160 21 71	1,80,272 14 29	15,56,733 6 56	63,307 41 64	69,227 11 72	16,89,268 20 12	19,929 13 10	16,69,338 7 2
6.	— 1207	14,51,733 8 70	20,553 25 49	19,511 13 14	14,91,798 5 33	2,01,761 30 46	60,365 12 23	4,343 17 28	78,645 25 0	1,85,810 25 15	16,77,608 30 63	19,584 29 25	16,790 30 32	16,96,373 26 19	19,511 13 14	16,77,862 3 25
7.	— 1206	12,06,016 2 26	16,048 2 16	18,194 27 54	12,20,259 4 96	1,03,761 14 33	60,365 12 23	4,343 17 28	78,645 25 0	1,97,316 29 49	14,17,569 25 78	77,485 24 70	41,816 22 76	15,36,872 9 18	17,191 27 54	15,19,679 14 4
	Total Star Pags.	81,26,074 5 40	97,668 34 17	1,08,772 13 13	84,32,514 14 70	6,56,605 22 13	3,25,126 5 27	30,315 82 66	19,852 17 71	11,14,901 24 17	95,47,416 1 7	3,72,647 27 62	4,97,606 28 86	1,04,17,711 15 77	1,08,772 17 13	1,03,08,939 4 14

Average for one year, as per seven years account above ... 12,04,645 0 12

Deduct a' 15 per cent. 1,80,696 34 66

BALANCE ... 10,23,950 1 86

(Signed) THOMAS MUNRO,
Principal Collector.

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STATEMENT OF CULTIVATION IN THE CEDED DISTRICTS, FROM FUSLY 1210 TO 1216.

PRINCIPAL COLLECTORS' DIVISIONS.

Divisions.	Districts.	Fusly 1210.		Fusly 1211.		Fusly 1212.		Fusly 1213.		Fusly 1214.			Fusly 1215.			Fusly 1216.		
		Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Gortmcondah ...	1,41,099	26,250	1,26,154	36,853	1,28,756	26,507	84,239	21,381	1,16,011	2,507	20,069	1,06,972	2,378	26,411	1,37,839	2,129	12,690
	Rooleendrah ...	1,08,688	8,804	1,38,287	12,805	1,61,718	13,591	1,65,603	13,074	1,65,838	6,373	7,415	1,49,253	6,043	7,701	1,48,514	5,660	4,622
	Payrchoty ...	57,201	9,685	73,419	9,449	51,015	7,667	60,219	6,453	58,835	2,304	4,584	79,791	2,102	7,791	74,306	2,125	4,363
	Jemmulmudgoo ...	56,302	4,985	67,988	5,427	69,608	4,750	74,434	5,895	84,667	2,489	3,410	78,545	3,528	2,358	83,889	3,891	2,606
	Dogweoor ...	74,325	5,118	80,802	5,687	81,257	5,679	84,563	5,070	96,126	4,039	3,405	97,517	3,855	3,413	88,866	3,582	2,708
	Koli Coontlah ...	55,146	1,815	63,865	2,263	61,472	3,781	59,500	3,676	67,734	1,998	1,814	63,813	1,120	1,620	67,002	1,154	1,001
	Gooty ...	96,374	4,046	89,863	4,751	1,12,160	6,047	1,44,109	6,168	1,43,983	1,728	4,195	1,43,097	1,612	4,317	1,24,566	1,739	3,049
	Yadki ...	39,699	5,289	55,090	6,445	50,838	3,730	58,206	6,561	58,330	2,512	5,120	61,124	2,720	4,603	61,378	2,707	3,688
	Cheenempelly ...	60,401	1,337	60,226	1,820	59,169	1,621	54,142	745	59,039	583	1,178	59,243	421	1,137	55,185	366	926
	Tanputie ...	88,004	8,804	92,634	9,134	90,375	8,747	1,02,503	13,074	1,61,102	3,340	1,750	1,07,066	3,405	1,365	1,07,975	3,281	1,557
	Sammurrie ...	61,196	7,512	64,933	7,949	68,603	8,928	64,822	9,884	62,866	3,382	6,930	74,674	3,434	6,781	60,534	3,228	4,667
	Hundi Anantapoor ...	22,571	9,499	31,609	11,181	40,829	6,778	47,409	9,910	65,045	1,639	8,653	71,795	1,449	8,215	65,520	1,525	6,228
	Pendimdah ...	31,419	7,376	37,619	10,672	42,269	9,924	38,918	11,054	41,804	3,712	7,472	51,354	3,239	7,018	44,807	3,314	4,781
	Koordi Condah ...	29,984	11,819	39,860	14,439	42,802	9,178	31,283	9,989	39,312	2,736	8,174	33,856	3,267	8,744	31,188	2,857	6,604
	Moddogherah ...	32,387	6,001	32,552	9,292	31,599	7,561	28,091	7,962	31,790	1,605	7,109	35,066	1,578	6,786	26,631	1,417	4,750
	Dhumawer ...	80,310	6,811	66,540	14,439	1,09,128	13,942	85,987	13,290	1,06,406	3,633	13,210	1,21,870	3,813	11,529	87,344	3,319	9,373
	Rydroog ...	91,552	10,186	1,06,348	10,917	1,14,478	11,838	1,17,345	11,265	1,76,066	3,675	11,637	1,76,066	3,262	12,050	1,59,400	2,932	9,048
	Nosam ...	22,069	79	24,812	151	21,170	147	22,584	245	31,319	503	18	31,070	529	34	31,823	521	30
	Chitweil ...	9,708	21,566	16,607	24,181	12,003	20,556	17,834	21,574	16,041	11,378	4,398	22,449	12,583	8,928	19,765	10,429	3,629
	Siddoot ...	7,432	5,176	11,517	6,801	16,134	6,848	16,410	8,674	12,605	5,637	4,026	16,631	6,165	4,458	13,231	5,460	2,328
	Chenore ...	15,451	3,106	27,890	3,619	32,392	2,894	28,635	5,211	39,056	4,583	2,096	40,836	4,356	2,892	37,683	3,845	1,849
	Chintgootah ...	20,543	3,026	40,699	3,553	48,178	3,715	44,261	3,691	58,387	4,265	1,660	58,133	3,742	1,306	55,468	3,539	997
	Camapoor ...	44,077	3,468	55,601	3,511	59,287	4,382	56,659	6,724	59,075	2,659	3,547	61,695	2,911	3,691	61,691	3,024	2,726
	Punganoor ...	22,215	5,835	20,218	4,854	37,657	8,047	42,853	5,419	42,999	451	5,311	42,755	422	7,255	19,493	124	2,684
	Total ...	12,71,983	1,71,158	14,06,871	2,07,373	15,27,486	1,94,337	15,12,608	2,00,262	17,25,435	76,639	1,37,349	19,14,590	76,927	1,49,190	16,54,764	70,868	98,100
Harpenhelly. Do.	Bellari ...	75,169	2,545	89,361	2,405	97,615	3,082	1,18,325	3,715	1,31,771	1,613	2,382	1,40,139	1,675	2,495	1,13,231	1,518	2,156
	Kumpli ...	15,318	5,965	17,326	5,541	19,624	5,604	23,027	5,788	29,251	1,624	4,322	32,348	1,761	4,497	26,299	1,428	3,536
	Harpenhelly ...	1,07,028	2,480	1,18,091	2,693	1,29,003	2,812	1,26,984	2,908	1,37,864	594	2,512	1,41,591	671	2,681	1,36,588	683	2,246
	Koodigah ...	79,816	7,115	86,764	7,516	85,665	7,726	92,382	9,011	97,324	2,726	6,615	1,11,825	2,851	7,626	1,08,768	2,708	5,437
	Horoorahragully ...	90,165	2,692	96,321	3,147	1,07,556	3,237	1,13,651	3,789	1,29,724	1,373	2,334	1,37,117	1,542	2,562	1,29,089	1,307	1,787
	Total ...	3,67,496	20,103	4,07,763	22,302	4,39,463	23,066	4,77,452	25,311	5,25,834	7,930	18,485	5,62,820	8,500	19,861	5,14,175	7,674	15,182
Adwani. Do.	Adoni ...	38,450	663	64,901	885	67,810	890	71,82	686	75,314	598	630	82,831	740	707	81,623	732	501
	Nanguldinnah ...	30,713	1,140	41,427	1,557	43,564	1,919	52,180	1,312	55,160	1,155	1,458	59,275	1,387	1,452	56,299	1,193	1,328
	Goolsam ...	39,178	90	38,337	110	42,846	175	54,598	187	56,325	175	95	1,00,000	180	106	1,05,606	150	56
	Punchapollem ...	57,324	1,615	63,215	1,975	67,189	2,103	70,315	2,215	79,654	315	2,010	88,031	486	2,213	84,811	470	1,973
	Total ...	1,49,665	3,508	2,47,900	4,497	2,65,397	5,087	2,83,921	4,400	3,06,353	2,243	4,213	3,31,137	2,793	4,511	3,22,820	2,545	3,858
Cumum. Do.	Cumbum ...	21,612	5,436	26,139	6,929	27,214	7,265	30,124	7,278	36,852	2,477	5,120	37,982	2,665	5,208	27,640	2,650	1,640
	Doopard ...	50,312	6,446	69,424	7,635	84,660	8,185	80,970	8,212	87,316	7,801	2,145	90,327	8,376	2,368	76,150	7,320	725
	Budwail ...	20,230	6,903	24,937	7,971	29,956	8,819	30,654	7,845	40,255	2,892	5,925	54,819	3,066	6,539	44,200	2,859	3,020
	Giddelor ...	19,752	1,287	21,252	1,429	23,604	1,526	24,175	1,533	26,329	694	912	29,452	742	922	26,955	670	612
	Total ...	1,11,506	19,556	1,41,847	23,920	1,65,514	25,791	1,65,923	24,868	1,90,752	13,864	14,107	2,11,780	14,849	15,037	1,75,245	13,620	5,997
Grand Total Acres		19,01,650	2,14,325	22,04,381	2,58,592	23,98,124	2,46,281	24,39,364	2,54,839	27,48,574	1,00,676	1,74,354	30,20,327	1,03,069	1,88,599	26,67,004	95,007	1,23,137

The Garden was included in the Wet Land until Fusly 1214.

(Signed) THOMAS MUNRO, Pl. Collector.

MUSEUM ARCHIVES OF INDIA

Extract FORT ST. GEORGE Revenue Consultations, the 10th April 1807.

Extract REPORT from the Committee at TANJORE; dated 22d February 1807.

Par. 12. A PERMANENT system, with reference to the cultivators, may, in a few words, be defined to be a fixed mode of management, under which the cultivators, whatever be their denomination, shall be declared entitled, either to an invariable share of the produce, or to pay a fixed sum for that produce, in lieu of dividing it with the government. That these rates, being declared permanent, shall continue to be the *character* of the cultivators; and in which the courts of justice shall by the laws, be bound to protect them. This mode admits a variation in the extent of the payment; but fixes the rate.

Report from the Committee at Tanjore, 22 Feb. 1807.

Sic in orig.

13. A permanent system, as regards the government, has hitherto been considered a mode of management, under which government, for the advantages of a defined rent payable in all seasons, deprived itself of the power of increasing its share of the produce, whether rendered in kind or commuted; defined the amount of its revenue, and transferred the immediate collection of that share from its officers to an individual, who either purchased, or had this right, with other advantages, conceded to him. The rent of government is thus a fixed rent, and the same in all seasons.

14. Such has been, we believe, the mode hitherto adopted in settling, permanently, the revenue of the government: but as the committee observe, permission must be received from the Court of Directors before such a mode of settlement can be adopted in this province; the recommendations which may arise out of their investigation must be confined to the adoption of such an arrangement, as shall, for the present, secure the revenues, and facilitate the ultimate introduction, should it be deemed necessary, of the permanent settlement on the plan before alluded to.

15. The members of the committee are not ignorant that it has lately been a question, under the consideration of the Governor in council, whether it be not desirable, that, in particular cases, the intermediate agent should be excluded, and the cultivators become answerable individually for a fixed rent, in all seasons, for the whole of their lands, or for such part as might be cultivated? It will therefore be proper to consider the expediency of this mode of settlement for the province of Tanjore.

See Letter from Board of Revenue to Govt., 30 Sept. 1806, para. 50.

16. Under what has been above stated, the committee will proceed to consider how many modes of management, introductory to a settlement in permanency of the revenue of government, can be adopted in Tanjore, and to offer such observations on each mode, as have occurred to them.

A *Ryotwar Rent*:—First. A settlement may be made with each

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meerassadar, at a fixed rate, for the land he may annually bring under cultivation, or for his land.

Village Rent:—Secondly. A rent may be settled with all the meerassadars of each village jointly, for a fixed sum of money for a period of years.

A Mootah, or Zemindarry Rent:—Thirdly. A rent may be settled with individuals for a number of villages to be united in one rent, for a fixed sum, for a period of years.

Two other modes of collecting the revenue have been known in Tanjore; viz.

A *Grain Rent:*—A grain rent on the meerassadars, agreeing for a given quantity of grain, and contracting to take the share of government, at a given price; and

Aumany, or a Division on the Field of the Produce:—Aumany; a division of the produce with the cultivators; who, taking their share, enter into no engagements with government.

17. The committee have considered themselves at liberty to exclude from consideration the two last stated modes; because they have been pronounced, by the first authorities, to be radically bad.

18. The two first modes may at any time, by an adequate reduction, be made fixed rents, payable in all seasons.

19. The third mode may also at any time, and perhaps without a reduction, be made a fixed rent, payable in all seasons.

20. The consideration of the first mode of settlement, will lead particularly to an examination of the average standard produce, and commutation price, assumed in the settlement of Fusly 1215; but the consideration of either must have reference to the warum, or share. These are the three principal points referred to the committee for investigation; they will commence with the share.

RYOTWAR RENT.

115. The objects of a ryotwar rent appear principally to be, to secure the inferior ryots from the oppression of the head ryots; to stimulate industry, by not imposing such a tax on improvement, as a division of the produce is supposed to be; and to relieve the industrious from the burthen of paying the tax of the indolent, which is supposed to result from a village rent. The committee will not here go into a consideration of the policy or practicability of the measure, of making a permanent ryotwar rent. They consider their investigation to be confined to a recommendation of a mode of management introductory either to that mode, or to a permanent rent with mootahdars, should that measure be deemed at a future period, proper. A ryotwar rent is much more easily established than a permanent ryotwar rent. In the first case, the ryot only pays for the land he actually cultivates; and not always for that, if it should prove unproductive. In the second case, he must pay a fixed sum in all seasons, for all the land he occupies, either in his meerassee or other right. [954]

116. The success of a ryotwar rent depends on the moderation of the land-tax: the ryot must be able, in all seasons, to replace his seed, to pay his labourers, and to defray the expense of his cattle; if

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from unfavourable seasons, or a season affording only a $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$ crop, or other proportions under a full crop, the payment of the land-tax absorbs all his produce, he must be ruined; if it falls less severe, his means of cultivating in the next year, will be proportionably reduced. Capital cannot be acquired by a ryot, in the first year of the ryotwar rent; the inequality of a land-tax on each field in India, must always be great; it must be fixed by a reference to the varieties in the seasons, to the different degrees of productive power in the soil, and its means of irrigation; to the variation of produce, and to the fluctuations in price, arising out of the seasons. This is a combination of circumstances which must render the attainment of accuracy, very doubtful. The land-tax will, in the first instance, be unequal; and the longer it continues, the greater will be its inequality. In districts where there is more land, than can always be brought under cultivation in the year; and in districts where land is not watered from tanks and rivers, but dependant on falling rains for water, the ryots may exercise their own discretion, in selecting land which is most moderately assessed: land over-assessed will be waste; and its assessment will in consequence, some time or other, be reduced; but where land is every year nearly all under cultivation; where it is valuable and transferable property, an over assessment must ruin a portion of the ryots; and an under assessment be productive of loss of revenue to government. In the one case, government cannot participate in the profits of the ryots; while, on the other, it must bear the loss, on the over-assessed land. The land-tax is meant to secure government, from the thefts, frauds, and loss of aumanees; and the ryots, from the interference, persecution and oppression, of native revenue officers, and from being taxed according to their produce: but if the landtax is founded on erroneous principles, which, if reference be had to the persons who must form it, it is more likely to be, than on correct ones, the evils will exceed the benefits.

1st. Because, to establish a ryotwar rent, a considerable reduction must be made to enable a ryot to pay the loss of $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$ crops when they occur, which they will do often, either on the whole of his land, or on a part; land entirely barren only is remitted to him.

2ndly. Because this deduction will unavoidably be, unequally distributed; and government will have to make up, at one time or another, the inequality of reduction, by a further remission of rent on over-assessed land.

3dly. Because where there is no waste land, or but a small proportion of waste land to be occupied, as is *particularly the case in Tanjore*, government cannot recover in the occupation of waste land, the first remission to the ryot, while it must bear all the loss of droughts, inundations, or other calamity, which may diminish the quantity of the annual cultivation.

117. Although the best writers on revenue economy have declared, that for government to divide the produce with the cultivator is to tax improvement, yet it may be a question for discussion, whether the reasoning applies to the farmer of India. If the season be more uncertain in India than in Europe; if the articles of produce be more confined; and if the actual produce be more uncertain, and its price

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extremely variable, it seems not so injurious in a country where $\frac{15}{16}$ths of the revenue of the state are from the land, that the government and the cultivator should participate in the risks produced by the foregoing circumstances. If the cultivator's share be liberal, his profit in good seasons, will be considerable; in bad seasons, his loss comparatively trifling. If government farms out its share, but leaves the ryot to receive his share in kind, the situation of the ryot is not altered.

118. If reference be had to the system of taxation in India before the Mahomedan conquest, there is abundant reason to conclude that it was determined by those considerations which have regulated the taxes of other governmets. A land-tax was known in many parts, but in most, it was confined to dry grain land, not fixed on the soil, but varying with the nature of the produce; why? because the productive power of the soil is of inferior consideration, where much more depends on the season, and the expected supply of water. It is not, in India, in the option of the cultivator to adopt the European system of a rotation of crops; his lands may one year yield him a produce of the value of 100, and lose none of its fertile powers; yet in the next, yield him not more than 20, because he is compelled, by the season, to change the article of culture. Where a land-tax is found, it is determined on this principle; but no where in India, the committee believes, is a land-tax on each field collected in all seasons, good or bad, whether the land is cultivated or not.

119. Unless in countries where a fixed demand exists for *almost* all the produce, a division of the nunjah produce will be found the practice; or, if a rent, it will have been regulated late in the year, and have been determined by the actual circumstances of the year: a division of the nunjah produce appears, therefore, to have been applicable to the circumstances of the climate, and to the nature of the government of India. How far it is at this period, applicable to this part of India, will be enquired into hereafter.

VILLAGE RENT.

120. A village rent on lease for a certain number of years, which is the next remove from a ryotwar rent, is so far favourable to the ryot, that the loss and the profit are equally participated by the other partners of the village; that the chances of his being treated with moderation are more in his favour than in a ryotwar rent; that there is less apprehension from an over-assessment, because the rent may probably be determined by the offers of the villagers themselves, or by what they have paid for a continuance. The loss, one year with another, cannot be great; and, unless oppression is exercised, the loss of the inferior ryots can only be proportionate, and therefore not ruinous. Land in India is seldom a separate farm. All land [955] belongs to some village or another, whether it be cultivated or waste. This property, particularly in nunjah land, is watered by a common stream. In the water, in the pasture, and waste, there is then always, in the arable and cultivated land generally, a community of interests: lots are drawn in many* villages for the annual, triennial, or decennial occupation of land: all disbursements for the repair of tanks, and

* This practice is universal in the Paulbhogum or Adekary villages in Tanjore.

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water-courses leading from these tanks; all labour for village works of general utility; all contribution for religious ceremonies; all the pay and labour of the village artizans and officers, are regulated by this communion of interest. A ryotwar rent may separate the villager's stock from that usually clubbed for public rent; but all the power of government could not separate the joint interest in the water, the pasture, and waste land, form his contribution to village charges, which while moderate, it is a source of his happiness to make.

121. The advantages to government from a village rent on lease are, as follows:

1st. The government is relieved from the loss, corruption, and fraud of an aumanie management.

2nd. It is secured from all the loss which may arise, from the establishment of an unequal land-tax.

3rd. The annual rent will not depend on the correct ascertainment of the cultivation and produce; and, therefore, be not annually exposed to deterioration by the corruption or incapacity of native revenue officers.

4th. A village rent will be much easier changed into a zemindary rent, than a ryotwar rent, and at a less loss of revenue to government.

5th. The charges of collection will be considerably reduced.

122. It has been argued against this mode of settlement, that the obligation for the whole rent among the inhabitants of the same village is unjust, because the neglect of one partner may be wanton, or resistance to fulfil his share of the general engagement, wilful. A few such cases may occur; but the frequency of them must, where they result from a neglect of individual interest, be limited. Villages will generally settle among themselves the best way of paying the rent of government, and will either engage for specific shares of the rent, or for the clubbing of the circar share of the produce. To many ryots, an exemption from a continual demand for rent which the union of the circar share affords, and the time thereby left them to follow their agricultural or other pursuits in their own way, are of more value to them, than a separate assessment on their lands, which compels them to become the retail or wholesale sellers of their own grain, and to give constant attendance on the officers of government.

123. A village rent supports that connection and unity of interests which exist among the meerassadars of the same village, and which, for reasons already given, it is more desirable to preserve than to destroy.

MOOTAH RENT.

124. A rent of a certain number of villages to an individual, on a lease, has the following advantages:

1st. It lays the foundation for a permanent rent, at an early period.

2nd. It diminishes the expenses of cultivation.

3rd. It leaves the cultivator to pursue his own interest, in his own way, and at liberty either to rent, or divide the

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produce, as may be agreed on between him and the mootadar.

4th. It determines the revenue of government by competition; and affords the best chance of recovering all suppression of cultivation or produce.

5th. It relieves the officers of government from all details in a greater degree, than the village rent, which, since the establishment of courts of justice, may be considered an object of some importance.

125. Such a mode of rent, under laws competent to protect the people from manifest injustice, ought not to be oppressive to any person. The meerassadar would either take his share, and render in kind to the mootahdar, the government share, or engage to commute it. His right would be his coodewarum; his commutation of it, the act of his free-will. In a political point of view, such a rent may be liable to objection, because it may remove the people from under the immediate authority of the government officers, and place them too much, under the influence of the mootahdar. In a moral point of view, it may be objectionable, as leaving to the people the choice of dividing the produce, and placing before them temptations to the practice of fraud and corruption. Under a mootahdar, the people might be harrassed, but could not be openly oppressed, incurring no risk unless by choice. Their prosperity must gradually increase; their profit, never excessive; their loss, never great.

126. The committee have heard the danger of a monopoly of grain urged against such a system, but, provided the mootahs are not too extensive, and a free transit for grain, as at present, is preserved throughout the country, this apprehension would prove not well founded. If the country were rented out for a certain number of years to a *few* individuals, and an aumany division allowed to the meerassadars, the temptation to a combination among the mootahdars, to keep up their grain, might be too strong to be resisted.

127. Another objection is urged against the introduction of mootahdars into Tanjore. It is, that the possession of land is so desirable, and sought after by all ranks with such avidity, that the mootahdar would have great temptation to take advantage of his situation, to get possession of a great portion of the meerassee right in his mootah. He would try to effect this, not by any open act of violence and injustice, but by practising every kind of vexation on the poorer meerassadars, which his influence would afford him an opportunity of doing, and which the interposition of public authority, might find it difficult to prevent. [956]

128. The committee having given the foregoing explanation on the different modes of rent which have occurred to them, will now state the materials which exist for the formation of a rent, on either of the modes which have been stated.

RYOTWAR RENT.

129. A field rent, and a village rent, having been unknown in Tanjore previously to the cession of the provinces to the Company,

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there is no record before that period, of the relative fertility of the different fields, nor any particular account of the actual produce of the whole land of each village. The actual produce then, of Fusly 1210-11, 12, and 1213, being four years of aumany, with the estimated and actual produce for Fusly 1214, are the only materials for a ryotwar rent.

VILLAGE RENT.

130. This mode of rent never having been practised before Fusly 1214, there is no account on record of the produce of each village since the introduction of the puttuckdars, in 1782. A few scattered accounts of the estimated or cabooleat produce of villages might probably be obtained for one or more of the years from 1776, to that period: but the result could not be satisfactory. The puttuckdars either have not, given true accounts of their collection from each village. The aumany management furnishes accounts, it is true, of the actual produce of each village, but no account exists of the value or sale price of the grain; no particular account of the sales of the grain of each village was preserved; the grain was sold at depôts. The price of grain must vary in each village, from two causes, the situation of the village, and the quality of the grain. A calculation might, no doubt, be made of the revenue of each village, but it would be liable to much error, from the fictitious price which must be assumed for the grain. The rent in Fusly 1214, having been a village rent, the accounts of that year, show the actual collections from each village. In Fusly 1215, although the rent is the result of the standard produce, and has no relation to the actual produce of the year, the accounts will nevertheless exhibit the actual collection from each village. In Fusly 1216, the rent is a village rent, and the accounts at the end of the year will show the actual collections from each village. There will then be three years of actual collections by which to regulate a village rent, and the actual produce of four years, to apply the selling price to, if more years are required, of the value in money of the revenues of each village.

MOOTAH RENT.

131. In this mode of rent, it is of course understood, that proposals will be invited, and if reference be had to the information of the collective revenue of the province, which the committee have entered in different parts of their reports, there appears abundant materials by which to estimate the fairness of the proposals which may be received.

132. In the examination of the detailed accounts, of which abstracts are inserted in this report, the committee were early led to adopt an opinion, that the ryotwar rent in Tanjore presented no benefit to government, or to the ryot, proportionate to the risk of loss, because the great fluctuations in the extent of cultivation, in the produce, and in the market price of the produce, rendered it extremely difficult to adopt a standard for assessment; because the reduction which must be made, to enable the ryot to undertake the risk of the market, and of bad and indifferent crops, would cause a very considerable diminution in the revenue, without a positive security being obtained for the payment of the residue; because the extent of waste land is so insignficant, that the reduction on the present revenue, necessary to form a ryotwar rent, would not be counterbalanced by any

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proportionate increase from extended cultivation; so that a ryotwar rent in Tanjore would entail a permanent loss of revenue.

133. It may be argued, that in a district where land is so valuable as to sell at a high price, security would always exist in the land, for the revenue; but when once land is overassessed, it loses its value, and is no longer saleable. In Tanjore, the changes which are liable to occur in the channels of the rivers, and the loss of water by the breaking of banks, must occasionally produce great deficiency. A village rent may support that loss, a single ryot could not.

134. It has been stated, that the government can, where the land-tax has been fixed, recover, by the means of duties on the articles of produce, what may have been remitted to form a land-tax; but if references be had to what the articles of culture chiefly are, no very great addition of revenue can be expected from this mode of taxation, without recurring to the oppressive mode of levying internal duties.

135. It ought perhaps to be urged, that the very extensive remission of warum, and of extra assessments, which, as noticed in para. 70, have been made in favour of the inhabitants, would go a considerable way, towards enabling them to pay a land-tax for all the land they cultivated, whatever might be the proportion of the crops, below a full crop; but the committee think they have furnished evidence, that the fluctuation is greater than an individual ryot can under-take to be responsible for, while the chances of inequality in the assessment are greatly against government.

136. Under the foregoing circumstances the Committee were at an early stage of their proceedings disposed to recommend the immediate establishment, for a certain number of years, either of a mootah rent, or of a village rent, according as circumstances might, during their investigations, induce a preference to one or the other mode.

137. The committee will here remark, that very extensive property in land is held by the meerassadars. Many possess from three to four thousand acres, not always a separate and distinct property in whole villages, but in various proportions of the meerassee of different [957] villages. But the property of a much greater number, is very small; many of those whose property is extensive were formerly *puttuckdars*, and are said to have acquired the property, by means not always justifiable.

138. On a subject so interesting to the future welfare of the inhabitants of the province of Tanjore, the committee did not fail to consult the wishes of the people on the mode of rent best suited to their interests, customs and prejudices, giving them to understand, however that a division of the produce with government would never again be resorted to, for reasons which they were not ignorant of, and have not forgot. The nature of the mootah rent, village rent, and of the ryotwar rent, were accordingly explained to a large body of meerassadars, and an unreserved communication of their sentiments invited.

139. The result of this conversation was, that the meerassadars had no objection to a mootah rent, provided they were left in the enjoyment of their present advantages, and one village not compelled

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to pay the losses of another, or each village assessed separately and arbitrarily, for sibbendy or other expenses of management. They seemed not free from suspicion that the mootahdar would evince a desire to possess himself of their property, in the manner the puttuckdar had done; and it was only on a full explanation, that they would be left at liberty to rent, or not, as best suited their interest, that they admitted a mootah rent would be so far free from objection.

140. The meerassadars, who had been formerly puttuckdars, seemed rather unwilling to be placed under the controul of a mootahdar; but the prospect of a division of the produce got the better of their disinclinations, so that they did not urge far this objection. The preference given to a village rent on lease was, however, unanimous, and a period of five years was fixed on, as the most eligible for the duration of the lease.

141. Under the foregoing circumstances, combined with those stated by the committee in their observation on each mode of rent, they have no hesitation in recommending the immediate establishment of a *village rent* on lease, in the province of Tanjore, wherever such a rent can be introduced on equitable terms to the government and to the people.

142. If there should exist any reason for doubting the correctness of the accounts of Fusly 1212, or for supposing that those of Fusly 1210 and 1211 are on the aggregate too high, it might be expedient to invite proposals from the meerassadars of each village; or where the meerassadar may decline proposing, to form the villages into mootahs, and invite proposals for the rent of each mootah. As there can exist no doubt that the meerassadars would prefer a division of the produce to any rent whatever; so it is necessary to be prepared for the endeavours they will make to obtain this mode of management. If the country be divided into mootahs of from 4,000 star pagodas to 10,000 star pagodas annual value, and proposals are invited for the mootahs, as well as for each village, the meerassadars, where they may prefer renting their own villages, will most probably make offers adequate to the just expectations of government, which, without such competition, cannot be calculated on under the known disposition of the people of Tanjore to combine in their opposition to any measure not exactly conformable to their wishes. Such a measure, will facilitate the early establishment of the rent, and will probably bring to light a part of those undue gains, which there is some reason to think the meerassadars have enjoyed, from the suppression and concealment of the frauds committed in Fusly 1212, Strangers and adventurers may be excluded from giving proposals, and only persons of known landed property be admitted to hold a mootah.

143. Recurring to the subject of warum, the committee are of opinion that the advantages enjoyed by the meerassadars under this head, are so considerable, that unless a system of rent is introduced, which involves them in a certain risk, the committee would be disposed to recommend a general reduction of warum, pemitting the meerassadars, however, to enjoy a portion of those benefits which have been bestowed on them by the bounty of the British government, leaving their warum at a higher rate than that which existed on the cession of the province;

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but they recommend the continuance of the present rates, where the meerassadars may undertake the risk of a village rent. And they beg leave to submit, how far it might be expedient, under what has been stated, to reduce the rates of warum, in instances where the meerassadars may decline every invitation to rent, in the hope of receiving their full share, by a division of the produce from a mootahdar. Such a proposal may, in the first instance, appear unjust; but when the immoral practices are considered, to which a division of the produce opens the door of temptation, an incitement to relinquish such a mode, from motives of personal interest, is perhaps a duty of the government. The meerassadars would still be left in the enjoyment of very considerable advantages, as may be seen on reference to para. 70, while at the same time, a certain degree of incitement to rent their villages, is held out to them. In all measures of this kind, the recommendation must arise out of a knowledge of the character of the people, and under this knowledge, the committee beg leave to recommend that this proposition be adopted.

144. Whether the rent to be established be eventually a village rent, or a mootah rent, the fluctuations which have existed in the demand of the circar from punjah, soornadayum, or baugayut and tope land, during the last six years, renders it expedient that the demand should now be fixed once for ever, not only as a measure of justice, but in order that each meerassadar under a village rent, may know what he has to pay for his land of either of the above descriptions, and that the mootahdar or meerassadar, or meerassadars collectively, may know how to regulate their proposals. [958]

Extract FORT ST. GEORGE Revenue Consultations, the 27th November 1807.

Extract Mr. HODGSON'S Report on the Province of COIMBATORE; dated 10th September 1807.

Mr. Hodgson's Report on the Province of Coimbatore; 10 Sept. 1807.

74. THE principal collector having submitted to the Board of Revenue an arrangement for dividing the Northern division into estates, and for settling the revenue permanently, or on lease, it may be expected that I should state such opinions on the subject, as local inquiry may have enabled me to form. I shall accordingly venture to communicate a few observations on the proposed arrangement.

75. If there be any truth in the observation, that "the attention "of the sovereign can be at best but a very general and vague consi- "deration of what is likely to contribute to the better cultivation of the "greater part of his dominions;" and if the reasoning on which a permanent settlement of the revenue of India was recommended to the Court of Directors, and approved by them, be not erroneous, it would seem to be at once a settled axiom of revenue management, that, as soon as the resources of a country have been ascertained, and the rights of the cultivator and of government defined; government ought to withdraw from the immediate and detailed management of its revenues,

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and introduce the agency of landlords, intermediate between them and the cultivator; because the attention* of a landlord is a particular and minute consideration of what is likely to be the most advantageous application of every inch of ground upon his estate.

Sic in orig.

76. Applying this train of reasoning to the province of Coimbatore generally, but at present more particularly to the Northern division, it will have been seen that the resources of that division have been ascertained by a survey of all the land cultivated, arable, and waste; that the rights of the government, and of the cultivators, have been defined and fixed by the assessment of a rent, in money, on all the gradations of soil; that by the interchange of muchelkas and pottahs, the cultivator has been familiarized to a limit of demand, and to the practice of securing himself from exaction, by the possession of a written voucher. †

77. This practice, and this fixed rent on land, has continued in the Northern division for several years; during which the revenue has risen, or fallen, according as the seasons have been favourable or otherwise. The rate of assessment has not varied.

78. Now, it is an important question for discussion, whether it is politic or expedient to continue any longer this mode of management, or whether any other mode, better calculated to promote the prosperity of the country, can be introduced? because the establishment of courts of justice, while it has introduced forms inimical to detailed management, holds out to the ryot, security against the oppression of landholders or head inhabitants, which may render detail on the part of government, which was one of the chief objects of it, no longer necessary.

79. By the mode of management now existing, it is necessary to the circar, or sovereign power, to ascertain, annually, the extent of land occupied, and the gradation of soil under occupation by each individual. The register of gradations and of assessments on each field, are in the custody of the curnum; it is he who registers the occupation of land, and informs the cultivators of the assessment on it.

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* Extract of a letter from the Governor General in Council, dated 19th July 1804.

Para. 31. In all cases it is desirable that the settlement should be formed with the zemindars, or other descriptions of landholders; where no such descriptions of persons exist, it would be proper to form the lands into estates, and to dispose of them to persons who will attend to their cultivation; these persons, as well as all other landholders, should be permitted freely to transfer their estates by sale, gift, or any other manner. It can never be desirable that the government itself should act as the proprietor of lands, and should collect the rents from the immediate cultivators of the soil; the rates of rents payable for the different descriptions of produce, must vary in every district, and often in every village; where any proprietors may be found, they will generally collect those rents agreeable to the specific engagements which they may conclude with their tenants, or according to the established usage of the country. If any difference should arise between landholders and the tenants regarding these engagements or usages, the courts of judicature will form the proper tribunals for deciding such differences. Those questions are of private right, in which the executive authority cannot interfere consistent with justice, policy, or its own interests.

† The number of pottahs issued in the N. Div 85,068
in the S. D. 32,809
117,877

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80. On the honesty, therefore, of the curnums it depends, whether the land of the ryot be classed in its proper class, or rated to its proper assessment. He may place the land in a lower scale, rate it to a lower assessment, or omit a part of the cultivation altogether: that curnums will do such thing * there exist abundant proofs, in the detection which the examiners, annually employed to discover suppressed cultivation, make. It is much easier, however, to detect an erroneous return of the quantity of land cultivated, than it is to find out whether the true rate of assessment has been fixed on the land, or the land properly classed. The whole interest of the village is against the circar in a ryotwar rent, and the curnum runs generally less risk in defrauding government, than in disobliging a head ryot.

81. The necessity of annually sending out examiners, or of taking the accounts the curnums render as true accounts, is another evil arising out of a ryotwar rent. These examiners, from an excess of zeal, or with a view that their severity of examination should be moderated by a douceur, harrass the ryots, and torment the revenue officers; they often return an exaggerated account of suppressed cultivation, or are accused of bribery: both acts, lead to long and vexatious investigations; and which, under the establishment of courts of justice, must be referred to them, and to a distant period for adjudication.

82. These scrutinies, and these annual exposures to fraud, are necessary consequences of a ryotwar rent, under the *immediate* superintendence of the officers of government.

83. If a ryot fails to pay his rent, the whole process of distraint laid down in regulation XXVIII. 1802, must be resorted to, and the same forms be gone through with the ryot who [959] pays a rent of 6 fanams, as with him, who pays a rent of 1,000 pagodas: the number of ryots holding pottahs in Coimbatore cannot be less than sixty or seventy thousand; the number of pottahs issued has been stated at 117,877.

84. If the process of Regulation XXVIII. is not enforced against each defaulter as soon as he falls in arrear, the evil spreads; and those who are able, and those who are not, equally withhold their rent.

85. By a rule belonging to this mode of management, it is considered, that, when land is once occupied, the rent must be paid on, whether it is cultivated or not.

86. From this rule, however, frequent deviations are made, and remissions † have been annually granted for land occupied, but not cultivated; or if cultivated, only partially productive.

87. It is not meant to be denied, that this mode of management may continue as long as it may be the pleasure of government, but the success of it, must depend on the character of the individual superintending it; because on him, depends the quantum of remission to be

* Colonel Munro has declared, as the result of his experience, that he never knew a curnum give a true account.

† Para. 16. Collector's Report, 30th September 1805:
The causes are, the contraction of farms from the badness of the seasons, and the remission of rent to the ryots in instances where the crops had failed, after ploughing and sowing the lands engaged for. It would have been useless, as well as impolitic, to have called for the fulfilment of sums which was prevented by the seasons alone, and not by the indiscretion of the ryots.

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granted. This quantum must be ascertained, in the first instance, from the curnums, and their false accounts be corrected, by subsequent investigation. It is more than probable that in a country where, like Coimbatore, there is so much waste land, the revenue would, under such mode of management, ultimately increase, although liable to fluctuation according to the goodness or otherwise of the season. It must still depend, however, on the ability of the collector to ascertain the growing prosperity of the country. The question is, however, whether it is desirable to continue this detail; and whether it is calculated to promote the real welfare of the people, and the true prosperity of the country?

88. That the future prosperity of the country, depends on the correctness of the survey, rates of assessment, if a ryotwar rent is to continue, will not be denied; because, wherever they are too high, the land will be abandoned, or the ryot must be ruined. The combination of calculation, from which a survey and assessment are formed, have been shown in a former part of this paper. On the correctness of these combinations, as applied to each field of each village, it depends whether the cultivator, on an average of years, either loses or gains by the occupation of the field or fields which collectively compose his farm. He has the remedy of giving up a field which, in his opinion, or from his experience, may prove over assessed, but perhaps the minutes of the survey and rates of assessment, may not have been much more favourable in such of the other fields of his village, as remain unoccupied: if they have not been,* he contracts his farm, leaving out one or more fields, and takes an advance of money to enable him again to try his fortune.

89. That a cultivator must often, or sometimes, lose by this mode of management, will not be denied by the greatest advocates for the system; because such is the fluctuation in the seasons, and in the prices of grain, that a departure from what is, I believe, called the true system, is frequently resorted to: remission for lands occupied, but not cultivated, and even for parts of fields which have been sown, but have not proved productive, are occasionally made, and annual advances of tuccavy are required.

90. The examination into the extent of land occupied; the correct application of the survey rates of assessment to such land; the investigation into the circumstances of individuals claiming remission, and the determination of the quantum of remission;—all these details must be gone into annually under a ryotwar rent, by the native revenue officers of the circar. As these officers cannot be very deeply interested † in the result, unless by corruption made parties: it may happen that the examination and investigation may not be favourable to the cultivator, or, if favourable to him, greatly disadvantageous to the circar.

* The assessments in Salem are of three kinds, in the three divisions into which it was divided under Col. Read.

The 1st division high; the 2d division lower; the 3d different, but not ascertained: one division is higher assessed than both north and south Coimbatore, as they stood before the assessment in the latter was reduced. These countries are only divided by the river Cavery.

† They are only on monthly pay, and always liable to removal.

91. It is the object in entering into this detail, to shew the liability to error which a survey rate of assessment is susceptible of the practice of fraud by which the collections of the revenue is annually endangered, and the exposure to loss and distress which the cultivators are, under it, subjected to. It is not meant to detract from it, as a system well calculated to develope the sources of a newly acquired country, or to give to cultivators a security against the oppression of head ryots, where courts of justice are not established; but to adduce from this reasoning, arguments in favour of leaving it to individual interest to correct the irregularities of the survey, which, under the best conducted survey, must exist in a certain if not in a considerable degree; to extend relief to individuals, and to pay that minute "consideration to the advantageous applications of every inch of ground," which individual interest will not fail to suggest, and can alone accomplish.*

92. Without questioning the correctness of the survey of the Salem country, it is an ascertained fact that the mootahdars of the estates in that district have found it to their advantage to alter the survey rates of assessment; and in many villages, which I had an opportunity of examining, both the curnums and the proprietors of the estate, the alteration had extended [960] to various proportions of the land under cultivation, to some as far as to half. These alterations, were all in favour of the cultivator; because the proprietor has not the power of raising the survey rates of assessment, and in the cases alluded to, had no disposition to do so. Here, then, is a proof at least that a survey rate of assessment cannot reach all the minute circumstances of detail, which individual interest can.

93. On examining the register of complaints filed in the court at Salem, few have been found preferred, against mootahdars by ryots. It will not be said that the ryots there, are afraid to complain, when it is known that in that country, they had been in the habit of laying their grievances before the European authority, long before the establishment of courts of justice. It may therefore be concluded that the mootah system has not proved injurious to the ryot: on the contrary, that he has experienced great relief under that system in the Salem country, during the severity of the late seasons.

94. Moderate, as the rates of assessment in the Northern division of Coimbatore are admitted to be, there is such abundance of waste arable land, that the reduction of them still lower would not probably, in the first year, diminish the revenue, and might ultimately augment it; but such a revision by government, after the rates have been so long established, would be very impolitic, for obvious reasons: but

* Extracts of a letter from the judge of Tirhoot in Bengal, to the question whether "the country under his jurisdiction was in a state of improvement?"

As it is upwards of ten years since I was first appointed to this district, I can confidently assert, that the improvement with respect to population, cultivation, and commerce is very great. I frequently travelled over many parts of the district, and the increase in the cultivation is astonishing, and has frequently surprized me: I verily believe that it has increased, since I have been in the district, in the proportion of one-third, and the zemindars are yearly bringing into cultivation large tracts of jungle and waste lands; and I consider this to be chiefly, if not entirely owing to the confidence they have in the assurances of government, respecting the decennial settlement.

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the fact, if admitted, will point out how individual interest may be exerted in the improvement of the country.

95. There is one remark, however, to which it is necessary to attract attention, as particularly applicable to a district in which the rent is fixed on the fields, viz. that an extensive cultivation may, unless the demand for grain be co-extensive, be productive of great inconvenience to ryots, under a ryotwar rent, if not of ultimate loss. The price of paddy has been known to fluctuate 50 or 60 and 100 per cent.; of other grains, proportionately. The price of paddy must always fall considerably below the general average, whenever the punjah produce shall be greatly augmented, and from favourable seasons, no markets should be found for it in the eastern provinces. A suspension of the investment at Salem, a diminution of the number of troops, are also circumstances which contract very materially, the demand for grain. On this subject, I propose saying a few words hereafter; but at present, wish only to observe, that in such years, it is in the power of a mootahdar, by taking part of the produce in commutation of his rent, to afford seasonable and sensible relief to his ryot, with a prospect of advantage to himself; because he can most probably afford to wait for a market, which not one in ten thousand ryots, could do.

96. The proportion of nunjah land has been explained to be small, in this province; the waste in nunjah is not considerable. The extent of punjah land is extensive, and the arable waste, much more. The punjah cultivation depends on the falling rain. The waste is in a great degree, free from jungle. It is only therefore an augmentation of capital and stock that is required, to enable the cultivators to increase considerably their farms, and a circulation of specie, and an increase of population, to consume the increased supply.

97. Under the conviction arising out of the foregoing investigation, I concur in opinion with the principal collector, that it is a most desirable measure that the estates into which the Northern division has been formed, should be at an early period, transferred to the management of individual persons, and that as soon as practicable after the alteration of the teerwas in the Southern division, the same system be extended to that division.

98. In the present state of these districts, where so much waste arable land exists, it may not be necessary to settle at this period, the revenue permanently; and it would be inexpedient to sell the estates. The purchase-money would, where the means of the individuals likely to become proprietors, are small, deprive them of those resources which would enable them to improve their estates, and meet the contingencies of adverse seasons. The assessment of an equitable permanent revenue would also be much facilitated by the experience which would be gained of the result of the management of the renters during their lease, and under the courts of justice.

99. There are exceptions to the foregoing statement, with regard to the property of individuals; for some of the *gours* of the province, particularly in the Southern division, are possessed of considerable wealth, obtained by improper means, during the anarchy,* which

* The *gours*, during Tippoo's reign, frequently fought against each other, and against the government. Many, were notorious leaders of banditti.

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prevailed at various periods while the province was under the dominion of the house of Hyder. By adopting a system of rent on lease, a portion of this ill-begotten wealth will, in all probability, be appropriated to purposes of agricultural utility, particularly if good behaviour, and punctuality in the payment of the rent, during the lease, shall be declared to be a positive claim to the estate on a permanent rent, whenever it may be resolved to fix, for ever, the land revenue of the country. It will have the effect, very probably, of identifying the interest of those hitherto restless and turbulent gours with that of government, and give them a pre-eminence which they have frequently held, and have ceased to hold, with regret. This pre-eminence, when connected with a property, which a renewable and transferable lease would be, could not, it is presumed, under the establishment of courts of justice, prove detrimental to the tranquillity of the country.

100. Whether or not the rent shall be progressive at the expiration of the first lease, and what should be the period of the lease, may be considered subordinate parts of the plan; as also, the best means of ascertaining the gradual improvement which the country may undergo, if at the expiration of the first lease, an increase of rent should be deemed advisable.

101. During the lease, such improvement as the country is still capable of, may be carrying on and such provision made for an increase of revenue from those improvements, as the renters and collectors agree upon.

102. If the propositions for renting the estates into which the Northern division has been divided, be adopted, and the same plan afterwards extended to the Southern division, a reduction [961] of the charges can be made in proportion to the abridgment of business which this plan will produce; and a collector, with an assistant and a moderate establishment of servants, be fully competent to realize the rent of this province.

Extract FORT ST. GEORGE Revenue Consultations, 4th December 1807.

Extract Mr. HODGSON'S Report on the Province of TINNEVELLY; dated 24th September 1807.

Mr. Hodgson's Report on the Province of Tinnevelly; 24 Sept. 1807.

25. THE cultivation of nunjah is considered much more certain and regular, than the cultivation of punjah; it has everywhere, therefore, been more attended to than the punjah, by the ruling power, or its representatives. The labour of the cultivator, and his seed, is not so often lost, as in punjah. It is accordingly found that, with few exceptions, the Bramins are the owners of the greater part of the nunjah land. The revenue from it, being more certain, the attentions of the circar to it, is naturally greater: the grain is cut at one season, or two at most; it is of one kind, or of two, and can be stored, watched, and sold, with much greater facility, than the other kinds of grain. The variations in the produce, and the circumstances of

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occasional droughts in surrounding countries, which cause great fluctuations in the price, hold out temptations of an increased revenue, by that means which the short-sighted policy of the native governments have never been able to forego. These are the reasons which have it is supposed, made the practice of dividing the nunjah * produce with the cultivators, so general. The practice is, no doubt, under an arbitrary government, favourable to the cultivators; because it relieves them from all responsibility, and secures them better against exactions, by furnishing them with the means of counteracting by fraud, what violence may attempt to extort. But the practice would not have continued for so many ages, where the power of the sovereign had no limit but his own will, if it had not been considered more profitable than any other.

26. The share of the produce of punjah land, which custom has established, as the revenue of government from this description of land, was uniformly rendered in money. It has nowhere that I have been able to ascertain, a few instances excepted, been paid in kind. The mode of payment varies, in almost every province; in some, it is paid according to the kind of grain grown; in others, according to the soil; and in some, the whole punjah land of a village is given up for a fixed sum. This last practice was pretty general in the province of Tinnevelly.

27. The kinds of punjah grain cultivated, are extremely numerous, sown at various periods, according as the season is favourable; the produce is very uncertain, depending on the quantity of rain which may fall. Those kinds which carry the grain in cars, are reaped at one season, and those that bear the grain in pods, at another season. The punjah land is often at a great distance from the village; it would require a great expense in sibbendy, under a system of share or warum, to estimate the produce, to attend the reaping of the crop, and the beating of it out, as well as to secure the circar share, whether it be housed or stacked on the field. Some kinds of grain are extremely difficult to estimate; several kinds are often sown, in the same field, each kind ripening at a different period; cotton, when the plant is arrived at full growth, requires to be gathered daily. These causes seem sufficient, to account for the practice of the circar relinquishing, everywhere, all interference with the produce of dry grain lands, and for the favourable rates of the cultivator's share, compared with those in nunjah, in districts where the extent of nunjah lands is great.

28. To establish a ryotwar rent, in a district of which the land is all punjah, or nearly so, is then only methodizing and ameliorating the ancient practice, of fixing the rent on the land where it may have been determined, on the kind of grain sown; it is not a fundamental alteration or innovation on ancient custom. To establish a money rent

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* In Coimbatore, in Salem, and in Mysore, the produce of nunjah was always divided, and continues to be so still, in Mysore. This practice is also believed to have prevailed in the nunjah lands of the Ceded Districts.

It is recorded of Benares, that two modes of paying landed assessments prevail in that province. "By the first, the husbandman engages to pay the value of one-half of whatever, in the course of the year, the farm shall be found to yield. By the second, he makes himself responsible for the original land tax imposed by the emperor Akbar, together with such additional assessments, as late reigns have prescribed.

on each field of nunjah * land, is an innovation, and is attended with much greater difficulty, must be productive of loss of revenue to government, and be destructive in all the provinces of the Carnatic, of that right *meerassadar sawmy bogum or coniatchee*, from lands cultivated by resident or temporary pyacarries, and level the property of the one, to the same tenure, as the other; thereby annihilating the present distinction of ranks; but as I propose resuming this subject hereafter, I only wish to impress a remembrance of the fact, that where ryotwarry has been supposed to succeed best, † viz. in Salem, Coimbatore, Dindigul, and the Ceded Countries, there is, comparatively speaking, a very small portion of nunjah land.

29. Previously to discussing the modes of management, which appear practicable to be established in this province, and the merits of each, the state of the annual cultivation and revenue will be shewn, as necessary to exemplify the observations which it will be proper to make, on the past and future management. [962]

30. The following Abstract of the cultivation of Nunjah, since the acquisition of the province, will show the fluctuation, during a period of six years :—

NUNJAH CULTIVATION IN TINNEVELLY.

——	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.
NUNJAH LAND	Cawnies.					
Share and Share ...	95,558	95,601	97,386	73,042	79,188	85,389
Cowle lands on a grain rent	10,085	9,214	9,790	6,949	6,321	6,886
Poroopoo, or a land paying a fixed money rent	2,248	2,100	2,254	1,649	1,758	1,812
Nunjah and Punjah ...	17,267	11,792	9,379	5,890	14,135	16,832
Vanypar‡ lands ...	4,316	3,576	4,273	4,223	4,456	4,538
Total classed as Nunjah	1,29,474	1,22,283	1,23,082	91,753	1,05,858	1,15,457
PUNJAH ...	3,15,377	3,24,585	3,30,562	2,62,600	3,09,890	3,07,066
Total cultivation ...	4,44,851	4,46,868	4,53,644	3,54,353	4,15,748	4,22,523

* Extracts from Major Wilkes' report:

Para. 45. The whole of the revenue is under aumani management. The cultivators of dry lands pay a fixed money rent, calculated to be equal to about one-third of the crop, and those of the wet rice lands a payment nominally in kind, of about one-half of the crop: but generally discharged in money, at the averaged rates of the district which are adjusted as soon as the state of the crop admits of an estimate being made of its value. When the aumil and ryots cannot agree on the money payment, it is received in kind.

N. B. The aumani here alluded to, is not a division of the produce, but an annual settlement in Dowle.

† Malabar and Canara are districts which would require a separate discussion; the portion of the produce paid to government, as rent, is so much smaller in these provinces; viz. about $\frac{1}{20}$, instead of $\frac{40}{100}$; that the questions of private property, or ryotwarry in these provinces, can never be brought in support of the establishment of ryotwarry rent, or a ryotwarry permanent rent, in other provinces under the government of Fort St George, unless a previous assent is given to the practicability of relinquishing, in the present state of the public demands, the difference between 20 and 50 per cent. as received in most of the province, on the eastern side of the Peninsula.

‡ Garden land.

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31. The difference between the greatest extent of nunjah land cultivated during the above six years, and the least extent, is about 24 pr. Ct. The difference between the greatest extent of punjah land cultivated, and the least, is about 19 pr. Ct. These fluctuations are not, perhaps, considerable; but it will be remembered, that the produce does not always correspond with the extent of cultivation. The cultivation may be greater, than in any former year; while the produce may prove, much less.

32. The following Statement of cultivation and produce will exemplify the foregoing observation :—

NUNJAH.

YEARS.	Extent of Nunjah Cultivation productive.	Gross Produce before any deductions, except Hand Fee.			Average Produce per Cawny.	
	Cawnies.	Garce.	Mr.	Mr.	Mercal.	Mr.
Fusly 1211 ...	95,558	30,256	352	0	126	$5\frac{1}{4}$
„ 1212 ...	95,601	27,472	69	1	114	$7\frac{1}{2}$
„ 1213 ...	97,386	29,582	241	$1\frac{1}{8}$	121	4
„ 1214 ...	73,042	21,942	252	5	120	$1\frac{1}{4}$
„ 1215 ...	79,188	26,075	264	0	131	5
„ 1216 ...	85,389	25,713	38	7	120	$3\frac{1}{4}$
TOTAL ...	...	1,61,043	17	$6\frac{1}{8}$	...	
Average Produce	...	26,840	207	7	122	4

33. The average produce per cawny given above, is low, compared with the average produce, in other districts. The first sort of lands in the Durmasanum talooks will produce about $167\frac{1}{2}$ mercals per cawny; the second sort, about 146 mercals; and the third sort, about $120\frac{3}{4}$ mercals.

Under watercourses, the

1st sort will produce on average	166	mercals.
2d do.	119	do.
3d do.	$97\frac{1}{2}$	do.

Under tanks,

1st sort	97	do.
2d do.	86	do.
3d do	$75\frac{1}{2}$	do.

34. It is the averaging of the whole cultivation on all the land cultivated, part of which is only partially productive, which causes the average produce to appear so low, when reduced to a general average per cawny. The nunjah lands of this province do not, however, appear to yield so great a produce on an average, as they do, in other provinces: the reason is said to be, that the tillage of the land is but indifferently attended to. [963]

35. As the produce of punjah land is never divided, the following Abstract of the annual cultivation and revenue will shew the fluctuation during six years, and average tax on the land :—

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PUNJAH CULTIVATION.

YEAR.	Extent of Cultivation.	Amount of Teerwa.			Average per Cawny.		
	Cawnies.	S. Ps.	Fs.	C.	S. Ps.	Fs.	C.
Fusly 1211 ...	3,15,377	71,206	41	13	0	9	38½
„ 1212 ...	3,24,585	52,670	14	3	0	8	48¾
„ 1213 ...	3,30,562	69,880	25	62	0	8	70
„ 1214 ...	2,62,600	55,376	26	26	0	8	68½
„ 1215 ...	3,09,890	1,04,192	26	58	0	13	50¾
„ 1216 ...	3,07,066	96,337	37	18	0	13	16
TOTAL ...	...	4,49,665	3	20		...	
Average ...	...	74,944	7	43	0	10	35

36. It must here be remarked, that the assessment on nunjah land has undergone frequent alterations, since the acquisition of the province. It is not, therefore, possible to draw any conclusion, from the fluctuations in the revenue, as exhibited above: the nature of these changes will be noticed hereafter.

37. Nunjah Mail Punjah is a species of punjah cultivation carried on, in the stubble of paddy land, or on paddy land for which there is not sufficient water, to enable the occupier to sow that grain; but on which, availing himself of the moisture remaining in the ground, or of the water that may be at hand, which can be drawn by picotahs to the fields, he is able to sow the best of the kinds of dry grain.

38. The extent and value of this kind of cultivation is shown hereunder:—

NUNJAH MAIL PUNJAH.

YEAR.	Cultivation.	Revenue.			Average per Cawny.		
	Cawnies.	Sr. Ps.	F.	C.	Sr. Ps.	F.	C.
Fusly 1211 ...	17,267	14,598	18	30	0	35	4
„ 1212 ...	11,792	9,328	32	30	0	33	1¾
„ 1213 ...	9,379	7,641	9	37	0	34	17½
„ 1214 ...	5,890	5,135	0	44	0	36	49
„ 1215 ...	14,135	16,828	7	45	1	8	0
„ 1216 ...	16,832	19,157	23	62½	1	5	64

39. The assessment on the nunjah mail punjah land, has also undergone various changes.

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VANPYAR LANDS, OR TOTECAL.

YEAR.	Cultivation.	Revenue.	Average per Cawney.
Fusly 1211 ...	4,316	10,973 3 23½	2 22 54½
„ 1212 ...	3,576	10,290 6 67	2 36 63½
„ 1213 ...	4,273	13,839 16 37	3 10 2
„ 1214 ...	4,223	11,919 24 78	2 34 43¾
„ 1215 ...	4,456	13,724 18 55	3 41 ½
„ 1216 ...	4,538	12,205 29 47½	2 28 77

[964]

40. *Vanpyer* land is the *totical*, or *garden* cultivation in backyards, or select spots cultivated with plantains, sugar cane, tobacco, chillies, &c. The extent is not great, but the assessment has recently been increased, and requires modificarion.

41. The *soornadayem*, or what is called the ready money collections are independent of land, but are always classed under land revenue; they need not be separately stated. The following Statement exhibits the Revenue from Soornadayem and all the foregoing heads, from the province, for each year :—

STATEMENT of the Ordinary Revenue of the Province of TINNEVELLY.

	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.
	Sr. Ps. F. C.	Sr. Ps. F. C.	Sr. Ps. F. C.	Sr. Ps. F. C.	Sr. Ps. F. C.	Sr. Ps. F. C.
Nanjah Proper	3,65,791 35 64	3,86,553 34 71	3,59,226 40 30	2,79,004 19 78	3,29,279 8 53	3,60,558 38 62
Poroopoo Nunjah ...	1,807 19 58	1,281 38 52	1,927 29 79	1,142 8 35	1,504 21 6	1,826 0 78
Total ...	3,67,599 18 42	3,87,835 31 43	3,61,154 28 29	2,80,146 28 33	3,31,783 29 59	3,62,384 39 55
Nunjah Mail Punjah ...	14,598 18 30	9,828 32 30	7,641 9 37	3,135 0 44	16,828 7 45	19,157 23 62½
Vanpyer land	10,963 3 28½	10,290 6 67	13,834 16 37	11,919 24 78	15,724 18 55	12,205 27 47½
Punjah ...	71,206 41 13	52,670 14 3	69,880 25 62	55,876 26 26	1,04,192 26 56	96,337 27 16½
Soornadayem...	68,523 19 ¼	78,124 37 31	76,102 35 29	68,769 16 78	68,896 22 13	78,569 12 7½
Total ...	5,32,691 11 36	4,88,249 33 14	5,28,613 31 33	4,21,846 13 19	5,37,025 20 70	5,68,654 16 31
Deshcawel ...	27,561 20 22	24,832 26 58	38,224 19 4	28,082 6 0	...	160 37 5½
GRAND TOTAL	5,60,152 40 58	5,10,882 40 58	5,66,838 8 37	4,49,428 19 19	5,37,025 20 70	5,69,815 11 36½

42. In the assessments under the head of Soornadayem, alterations have been made since the cession of the Company; and in the last two years, an increase of the tax has taken place, which has given rise to a great number of complaints.

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43 The following Statement will show the actual collections from the province of Tinnevelly, for a long series of years. The remarks will explain the changes which, during that period, have occurred in the assessment by warum, by rent, or by extra taxes on the nunjah land; to which, being the principal object of investigation, it is confined:—

STATEMENT of the Revenue of the Province of Tinnevelly, with the changes in the Nunjah Assessmen, from A. D. 1738 to A. D. 1806.

Fusly.	A. D.	MANAGER.	Annual Revenue. Actually collected. Sr. Ps. F. C.	EXPLANATIONS.
1148	1738	Not known.	Not known.	In the government of the Hindoos, it was not the custom to measure the land of the gross produce of every cottah. From four to five cottahs were paid to the circar in kind; and in some villages from 40 Cfs. 45 Cfs. and 50 Cfs. per cottah of land, was collected in addition in money. This assessment, compared with the average produce, must have been very low.
1149	1739	Budha Saheb.		The land was measured with a rod of 6⅛ cubits, instead of 7 cubits, and 7 cottahs of grain were required for every cottah of land watered by the Tamtrapany river, or under never failing watercourses; for lands watered by tanks, half the above, or 3½ cottahs for every cottah, was required. In some villages, the grain was commuted for money; in others not.
1150	1740	Dalawoy Comarassamy. Moodely.		
1151	1741	Appagee Naick.	Not known	
1152	1742	Dalawoy Comarassamy.		
1153	1743	Moodely.		
1154	1744	Aniver Cawn.	5,24,734 26 45¾	
1155	1745	Meer Gholam Hussain	5,96,246 34 29	During this period, 8 cottahs of the gross produce was rendered for each cottah of land under regularly supplied watercourses, and 4 cottahs for land under tanks, and 22 Cfs. yawannah, or fee, was collected for iyapillah, the manager's Sumperty. This is the origin of the *yawannah*.
1156	1746		5,01,360 33 7	
1157	1747		7,56,613 11 36	
1158	1748	Hussain Mahomed Khan	6,56,809 18 69	
1159	1749		4,24,522 33 65	
1160	1750		4,85,966 9 6	
1161	1751	Alum Khan ...	4,42,424 34 51	
1162	1752	Teetarapah Moodely ...	4,01,617 16 70	Eight cottahs of produce was paid during this period, for 1 cottah of seed land, and land was measured by a 7 cubit rod; 22 C. fans. yawannah was paid.
1163	1753	Hundi Meyah ...	3,70,514 22 9	
1164	1754		3,69,515 5 14	
1165	1755	Maufoos Khan ...	4,39,442 17 66	
1166	1756	Dy. Alagaraph Moodely	3,85,112 28 77	
1167	1757	Mahomed Isoof Mhan...	3,53,786 0 13	
1168	1758		4,02,148 9 0	
1169	1759		4,69,139 16 15	The portion to be given of the gross produce, was the same as before, but the ready money taxes were increased; viz. yawanah as before, Cfs.... 22 The Peshcar's yawanah 15 Cfs. Channel marah ... 2¼ do. 39¼
1170	1760	Mahomed Isoof Khan	6,24,538 39 12	
1171	1761		7,54,260 36 23	
1172	1762		6,91,646 34 42	
1173	1763		6,38,323 28 51	During this period, the rent was collected in money, according to the current prices.

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Fusly.	A. D.	MANAGER.	Annual Revenue Actually collected. Sr. Ps. F. C.	EXPLANATIONS.
1174	1764	Rajah Hockmit Ram	8,31,674 0 64	For each cottah of land, 8 cottahs of produce yawannah 37 Cfs. as before; channel fees $\frac{2\frac{1}{2}}{39\frac{1}{2}}$; and nuzzer of 1¼ Cfs. per 10 chuckrums. The grain was commuted for a money rent, according to the current price.
1175	1765		7,51,405 3 2	
1176	1766		5,80,785 3 27	
1177	1767		5,25,126 27 4	
1178	1768		4,96,827 7 13	
1179	1769		6,03,929 17 2	
1180	1770	Shakemahommed Aly, for six months	4,47,900 16 73	During this period, the circar took 60 per cent, the inhabitants receiving 40 per cent; the yawanah was excused. Channel marrah was collected in Fusly 1180, at the rate of 2½ Cfs. and nuzzer, at the rate of 1¼ Fn. per 10 chuckrums. This continued till Fusly 1185. From Fusly 1181 to Fusly 1183, the circar grain was put on the inhabitants, and the value collected in money, according to the current price. The land was measured with a rod of 7½ cubits. From 1184 to 1185, the circar grain was partly forced on the inhabitants, at the rate of 2½ cottahs of grain, per cottah, at the rate of Cfs. 2 p. cottah above the felling price. From 1186 to 1187, the circar grain was also in part forced on the inhabitants, but according to the felling price, at 2 cottahs per each seed cottah.
1181	1771	Syed Mahomed Khan	6,02,606 8 47	
1182	1772		6,28,199 2 78	
1183	1773		6,36,888 26 4	
1184	1774		6,86,853 22 15	
1185	1775		5,01,070 17 47	
1186	1776	Mahomed Ettabar Khan	5,40,546 32 10	
1187	1777		4,10,387 25 2	
1188	1778	Tremalapah Moodely ...	5,60,380 20 26	
1189	1779	Allynawas Khan ...	4,23,772 2 24	
1190	1780	Delwoy Tremalapah Moodely ...	2,44,261 26 17	
1191	1781	Delwoy Tremalapah Moodely ...	2,16,610 18 40	The circar, after deducting the expense of reaping, &c. allowed 50 per cent. to the inhabitants. The yawanah was settled at ⅝ cottahs of produce for one of land in karr; and in pethanum, ½ cottah of produce for one cottah of land; and from 1198 Fusly ¾ Cfs. per cottah of land was collected as yawannah; channel marrah, 1½ Cfs. per cottah; nuzzer ⅝ Cfs. During this period, the inhabitants were allowed 40 per cent. deducting reaping, &c. expenses.
1192	1782		3,16,348 25 39	
1193	1783	Mr. Irwin ...	4,68,066 23 31	
1194	1784		5,17,789 1 31	
1195	1785	Mahommed Ettabar Khan	5,01,621 24 15	
1196	1786		4,93,043 28 57	
1197	1787		5,24,013 34 17	
1198	1788		5,64,010 20 29	
1199	1789		5,67,993 31 56	
1200	1790	Mr. B. Torin ...	5,34,644 34 4	
1201	1791		4,79,037 0 0	
1202	1792	Mahommed Ettabar Khan... ...	6,25,388 14 73	Yawanah ¾ Cfs. per cottah. Channel marah $\frac{2\frac{3}{4}}{6\frac{1}{4}}$ do. Nuzzer ⅜ per 10 chuckrums. In this period, after deducting the charges of reaping, 50 per cent. warum was allowed to the inhabitants; and yawanah collected as follows:
1203	1793		7,06,344 8 15	
1204	1794		6,14,875 4 55	
1205	1795		4,74,644 13 71	
1206	1796	Dy. Ramasawmy Moodely	4,35,498 28 7	
1207	1797	Coopaniengar ...	4,30,129 16 25	
1208	1798	Mahommed Jaffler Khan ...	4,41,923 10 5	Karr produce ⅜ cottah per cottah of land; peshanum ½ cottah per cottah of land; yawanah money, ¾ Cfs. per cottah. Channel Very 1¼ do. do. Nuzzer ... ⅝ do per 10 ch.
1209	1799		4,24,312 40 52	
1210	1800	7 Mootahdars ...	4,71,289 17 56	

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Fusly.	A. D.	MANAGER.	Annual Revenue Actually collected.	EXPLANATIONS.
				The land was measured in Fusly 1212 with a rod of $7\frac{1}{2}$ cubits, and 50 per cent. allowed as warum to the inhabitants, after deducting reaping charges:
				Yawanah in grain:
				Karr $\frac{3}{4}$ cottah per cottah.
				Peshanum $\frac{1}{2}$ do. do.
				In money:
1211	1801	Mr. Lushington ...	5,11,027 36 73	$\frac{3}{4}$ Cfs. per cottah.
				Nautmahjan and Nuzzer 3 Cfs.
1212	1802	Mr. Parish.	4 60,475 8 72	Mutseddy Tahereer ... $\frac{1}{2}$ do.
				Straw ... ... $\frac{1}{8}$ do.
				New Tax ... ... $4\frac{9}{16}$ do.
				Altogether ... ... $5\frac{1}{8}$.
				Channel marah ... $1\frac{1}{8}$.
				Nuzzer $\frac{10}{16}$ per 10 chuckrums.
1213	1803	Mr. Cochrane ...	5,17,005 39 14	In Fusly 1214, 50 per cent. was allowed, as warum, to the inhabitants of the several villages in the districts of *Nellrambalum* and Bramadashum, as they had before enjoyed only 40 per cent. The other demands continued the same.
1214	1804		4,00,003 15 34	
1215	1805		4,87,220 17 5	

44. An attempt has been made to explain the reason why the produce of the nunjah land been found to have been so generally divided. It will now be observed, from the foregoing explanations, that the practice has not been often changed in this province, previously to the cession in July 1801. During the Hindoo government, which showed so much favour to the Bramins, the possessors of grants in the *Dumarsenum* lands were only required to render a given quantity of grain, and to pay a small sum of money for each cottah of land sown. This portion of grain, or the amount of the payment, may, perhaps, have been not much more than is paid by the proprietors of estates in Canara and Malabar, or it may have been less. The revenue of government from this province, tradition says amounted, at one time, to only one-sixth of the gross produce. In the first years of the Mahommedan conquest, the grain proportion was 8 cottahs, and an extra tax in money, likewise was demanded. During the period of Mahommed Isoof's management, and for a few years subsequent thereto, the grain rent was commuted for money, according to the market price; but this can hardly be called a rent; it was little more than making over the circar* grain, as it was cut, to the inhabitants to sell, and collecting the amount of the sales, from them. During part of the time Isoof Khan was in charge of the province, the price of grain was high, and a large body of troops was in the country; the revenues are therefore, unusually high, in his management. Various changes in the warum and share, and in the extra demands, took place during a succession of Mahommedan managers from 1730 to 1780, till at length about the year 1781, the warum became fixed at 50 per cent. (with the exception of the period of the Company's assumption in 1790) for all the Durmasenum lands. The extra

* The practice now in use, in Mysore.

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demands in money, continued variable, sometimes being increased, at others diminished. During the assumption of the Carnatic in the year A. D. 1783, when Mr. Irwin was collector, the country was rented, not by villages, but by mootahs. The same plan was adopted, during the assumption in 1790, when Mr. Torin was collector; none of the inhabitants subrented from the mootahdars, during the period of these rents.

45. In later periods, from 1793 to 1799 inclusive, the country has been under aumanee, and the nunjah crops been divided with the inhabitants. From Fusly 1210, the nabob rented out the districts to 7 mootahdars for three years, from Fusly 1210 to Fusly 1212 inclusive. From Fusly 1211, the first year of the Company's government, to Fusly 1216 inclusive, the same share, as allowed the inhabitants for the nunjah produce during the latter period of the nabob's management, has been continued; but the additional tax in money, has been increased, from an increased measurement of the land. During this period, the country has been nominally [967] rented by villagers; I say nominally, because, in the first place, the car harvest has always been divided by the inhabitants, such part only as remained unsold at the time of forming the dowle, being added to the rent: in the next place, because the circar has always taken, in kind, about $\frac{3}{5}$ths of the circar share in the peshanum crop. The rents have never been concluded, before the end of February, and have sometimes not been finished, before the end of May; so that there has always been an aumanie management, for seven months; in one case, for nine months; and in two instances, for nearly eleven months; and although there has been a rent, sibbendy have annually been employed to superintend and estimate the peshanum crops, before permission has been granted to the cultivators to reap it.

46. It is not necessary to detail what must be the vexation, the trouble, and the loss, under such a system. The produce of the car harvest may be estimated, on an average, at cottahs 2,64,26. The harvest begins in the beginning of September, and continues, till the middle of December. During this period, it must happen, from the nature of the management, that the peshanum grain of the former year, has not been disposed of. The peshanum harvest begins about the latter end of January, and ends about the beginning of June. The time required to make the estimate of the car crop, and to send the accounts; the time required to examine those accounts, and to determine the price at which the car grain shall be sold, precludes the possibility of carrying on the sales, expeditiously.

47. At the time of forming the dowle accounts, in order to conclude the rent, there is then the whole of the peshanum crops, and much of the car, on hand. For example the following Memorandum will show the amount of grain on hand, at the periods mentioned.

Remained on hand, as follows:

YEAR.	DATE.	CAR.	PESHANUM.
Fusly 1211 ...	...	Cottahs cannot be ascertained here.	
„ 1212 ...	1st April	29,846 17 2	1,08,562 7 0
„ 1213 ...	The accounts, are not at hand.		
„ 1214 ...			
„ 1215* ...	20th April	...	1,71,344 17 6
„ 1216 ...	30th April	13,732 9 6	2,07,042 1 0

* Fusly 1215 was a year of comparative scarcity.

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48. When it is considered, that so large a quantity of grain, is thrown at once into the market, it will not create surprise that the revenue cannot be collected, within the Fusly, or that superabundance, and partial scarcities, should exist in one and the same year. Accordingly, it appears by the accounts, that the collections have been made in arrears, as follows:

	Sr. Ps.	F.	C.
Amount collected in Fusly 1212, on account of Fusly 1211 ...	1,00,160	8	4
Amount collected in Fusly 1213, on account of Fusly 1212 ...	1,32,060	41	42
Amount collected in Fusly 1214, on account of Fusly 1213 ...	1,74,443	41	38
Amount collected in Fusly 1215, on account of Fusly 1214 ...	1,40,928	41	69
Amount collected in Fusly 1216, on account of Fusly 1215 ...	1,93,795	17	26

49. From the foregoing circumstances, it must be evident that the mode of management in the province of Tinnevelly, has been very little better than aumanie; that therefore, an immediate change, for a system of greater permanency, and of less annual vexation to the officers of government and to the people, is highly expedient.

50. Although the average produce of each nunjah village for a series of years, is procurable, if a field rent on nunjah land be deemed expedient, no account of the average produce of each field, can be obtained; the inhabitants must be left to assess the fields among themselves, or the assessments must be regulated by native revenue officers. In both cases, there is much injustice to one party, or to the other, to be apprehended, from partiality on the part of the head inhabitants, or corruption, or an excess of zeal on the part of the native revenue officers. These acts of injustice are difficult to remedy, even when discovered; and, if field rents should by chance have been fixed, with tolerable correctness, that part of aumanie management, which requires the annual extent of cultivation to be ascertained, still remains, with the further detail of ascertaining the sorts of land of which the cultivation of each individual is composed. For the detail of the inconveniences attending this annual scrutiny, I beg leave to refer to my report on Coimbatore.

51. It is not necessary that I should go into any detail on the subject of the assessment of the punjah land. The variations in the assessment have been very numerous, and do not, as yet, appear to have been revised, for the purpose of fixing them. In four districts, an assessment, by fields had been begun; but further experience has shown the necessity of a modification, before declaring them fixed. During the latter part of the nabob's government, the whole punjah land of a village, was generally given up for a fixed sum called *kulgootawa*, which sum the inhabitants divided among themselves on the lands they proposed to cultivate, or had cultivated. Under such an indefinite mode, various irregularities must have existed; these irregularities are only partially corrected. But, as the collector has found it expedient to make an immediate reference to the board of revenue on the subject, it is not necessary for me to [968] give any detail of the changes the punjah assessmet, has undergone. It will, I hope, be thought sufficient, if I state that frequent personal communication and investigations have produced an union of opinion on the subject; and that I concur in the recommendation made by the collector to the board of revenue.

52. The soornadayem taxes, and the taxes on trees, have also been investigated, and the nature of the reform to be submitted for the determination of the board of revenue, and of government, will be stated by the collector to the board of revenue. The amount* of these taxes will, on reference to para. 41, be found to have been very considerable. They certainly partake, at

* Star Pags. 73,568 per annum.

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present, of the nature of a professional tax; but may be easily modified to a definite quit rent, which may be made light, in comparison with the former tax. The people of Tinnevelly have, already experienced the relief of an abolition of the customs and town duties, amounting to between thirty and fifty thousand star pagodas; and a proportion of them, will experience still further relief, by the proposed reduction of the punjah teerwa; and if that reduction produces an increase of cultivation, as is anticipated, the price of the dry grain will fall, and be a great relief to the manufacturing and labouring class of the community.

53. By an order of government dated it was directed, that all weavers working for the Company, should be exempted from the payment of loom tax or house tax, by which it was understood, that this relief should not extend to other weavers, not so employed. In the Salem district, all loom tax was, I believe, abolished, and a stamp duty on cloth, levied in lieu of it. In this district, in the present contracted state of the investment, those weavers who have no longer employment from the company, and little from others, are, by the foregoing interpretation, assessed with the loom tax as now existing in this district, because they are not working for the company. It seems desirable either that all should pay a defined quit rent, like other classes of inhabitants, or that all should be exempt. There are more weavers in this province, than the company are ever likely to find employment for, at one period. The demand will, therefore, always exist for employment, and no exemption is necessary to secure workmen for the company. Under the nabob's government, such an indulgence might have had a favourable effect.

54. It is now necessary to consider, whether the present mode of realizing the public revenue in this province, shall be continued; if not, what mode shall be established.

55. Under the explanations which have been given in the statement, showing the revenue for a succession of years, it will have been observed, that, in addition to the large share of the produce received in the first instance by government, various taxes have been levied, either in money or grain, from the inhabitants, on the nunjah produce; viz.

Yawanah in grain,
Do. in money,
Peishkar's yawanah,
Channel marah, and
Nuzzer.

56. Of these taxes, the yawanah in money, and in grain, still continue. The *yawanah* in money was levied upon each cottah of land cultivated; the size of the cottah differed, according to the size of the rod with which it was usual to measure the land. The demand still continues on the cottah; but as the number of cottahs has increased in account, by the uniform rod which was used in surveying the land in Fusly 1212, the tax has increased, without any increase of benefit to the people, and forms an increased assessment, founded on no rule or principle, and which causes great complaints. It is desirable that this tax should be modified; and if government would, at the same time, grant the further indulgence of commuting the whole of the yawanah, which has, at all times, formed an unpopular impost on the people for a curnum and tank marah, there is reason to be confident that the arrangement would prove of considerable relief to the people, and of great ultimate benefit to them and to government.

63. In this province, an aumanie management, a rent by villages, and a mootah rent, have all obtained, for a shorter or a longer period. The mootah rent under the management of Messrs. Irwin and Torin, although undertaken

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in a country just assumed for a temporary period, and during actual war in the Northern provinces, does not show an unfavourable appearance, compared with the revenue, at any other time. The village rent under Isoof Khan's management, and subsequent thereto, certainly exhibits a higher revenue than at any other period; but whether this is to be attributed to a more prosperous state of things, to Isoof Khan's energy, to extortion, or to the mode of rent, it is difficult to determine at this distance of time.

64. It is said, however, to have originated from the high price which grain bore, and to the number of troops at that time, in the province.

65. I have already remarked, that a considerable diminution of revenue must result, from the establishment of a ryotwar rent on nunjah land; that under aumanie, every advantage of high produce and low price, and low produce and high price, is turned to the account of government. Where individuals are to undertake these risks, much, must be given to all; and a reduction be made on each field, adequate to the securing the occupier from loss, under all the circumstances of variations in the produce and price. It is true that, as there is more waste nunjah land in this province, than in Tanjore, there is a prospect that an extended cultivation might result from a low fixed rent in money on each nunjah field, which would counterbalance the first loss; but if the necessary repairs be made to secure an abundant supply of water, which it is in the contemplation of the collector immediately to undertake, little difficulty will exist of getting the land, now waste, cultivated under the terms of the present warum. [969]

66. A survey is merely a measurement of the land; a measurement has been made in this province, of both the nunjah and punjah land; the survey is, therefore, complete. The produce of the nunjah has been divided with the inhabitants, for more than half a century, or the accounts of the gross produce preserved for that period; the value of the nunjah revenue is, therefore, as well known now, as an assessment by fixed rents on fields, can determine it. The punjah land has been classed as well as measured, and if the propositions submitted to the Board of Revenue by the collector, for modifying the rates of money rent on each class, be adopted, all the knowledge of the revenue of the country which can be obtained, will have been procured, and the only questions remaining for discussion will be,

1st. Is it desirable to continue any longer, the detail of collecting the punjah rent from each ryot, through the agency of native revenue officers?

2nd. Is it desirable to change the system of dividing the nunjah produce with the ryot, now obtaining, and which has obtained for so long a period, in order to establish a rent in money on each nunjah field?

67. It is necessary, first, to premise, that it does not follow that a field rent in money, must be introduced, to avoid the detail and mischiefs of aumanie management, or the circar dividing on the field the produce with the cultivators. It has been shown in a former report* that rents by villages, or rents by mootahs, are calculated, effectually, to prevent the necessity of recurring to that system.

68. It is presumed that great detail, as in ryotwar rents, must have some object; that it cannot be intended, for a permanent system. If the revenue of the country, with all its resources, has been ascertained by a detailed management for six successive years, the object of detail may be said, to have been effectually accomplished.

69. If the process laid down in Regulation XXVIII. A D. 1802, for the collection of the revenue from the cultivators, and the forms required be

referred to, and the severity of the law, when all the forms are gone through, be taken into consideration, they will demonstrate that the necessity of recurring to that law for the enforcement of payment, cannot, consistent with the permanent prosperity of the country, be entrusted to uninterested native revenue officers. A renter under a renewable lease, or a village renter, (I speak not of speculators in rent, for a short period) while they have the powers of the Regulation to controul the refractory, will not exert them, to persecute the unfortunate. A cultivator, against whom the rigours of the Regulation have been enforced, in the distraint of his property, and consinement of his person, is a productive labourer lost to the estate, or to the village. The satisfaction obtained by payment in the person, which cannot be obtained from the purse, is a ruinous expedient to the proprietor of an estate in India, or to a village farmer, who has a valuable and transferable lease.

70. Regulation XXVIII. A. D. 1802, dees not appear to have been compiled under the idea that the officers of government would, at any time, be in the situation in which proprietors or farmers are placed in, by that Regulation. Regulation XXVII. of the same year, is the Regulation by which the officers of government are supposed to collect the revenue, and in that regulation, it is contemplated, that the revenue will be received, either from proprietors, or farmers.

71. It is true, that although this Regulation is taken from the Bengal code, there does exist a species or ryotwar rent in two districts in Bengal, viz. in Sylhet and Chittagong. Such information as I possess of the state of those districts, and the difficulties the collectors experience in realizing the revenue, are here inserted.

Extract of a Letter from the Collector of Sylhet.

Para. 7.—"Lastly, with regard to the petty talooks, the jummas of which "do not exceed cawns * 10 per annum, the greatest part of which have proved "unsaleable; it is necessary to explain, that these estates in general, are no "more than bheets, or elevated spots by nature or art, upon which barrees, or "habitations, have been erected by individuals following some mechanical "profession, who go out to service, and are not constant residents of the place; "such as artificers, bearers, boatmen, (dandees, mangees, &c.). These bheets, "some of which have a trifling quantity of land attached to them, were assessed, "and formed into separate talooks, at the time of the decennial settlement; "as long as these talookdars,† or, as they are termed, khoshbashan, continue "on the spot, the revenues are punctually paid; but when they emigrate, to "follow their different occupations, and are dispersed, their talooks fall into "arrears, which cannot be well recovered by attachment, since there are no "rents to be collected, and which, when exposed for sale, few or no individuals "appear inclined to purchase; since every person, almost, has his own barree, "or home, and may not find it convenient to alter his place of abode, without "necessity, or some particular view. In the mean time, the family of the "talookdar, if he has any, retire, leaving an empty bheet, with sometimes an "empty hut upon it; the proceeds of which, if separately sold, *would scarcely "pay for the deputation of a peon.*

'In my address‡ above alluded to, I find that I had omitted to state one "principal cause of the ruin of many petty estates, in this district; viz. the "irreconcileable disputes of the mofussil copartners. A talook, which probably "pays a jumma of cawns,§ 100 per annum, and often less, is registered in my

* 5 Cawns to a rupee.

† By talooks, we understand a district of several villages. A weaver's habitation, with his back-yard, would, in the coast, on this principle, be a talook.

‡ A second Letter.

§ 5 Cawns to a rupee.

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"books, in the name of a single proprietor, whilst in the mofushil* there are no "less, perhaps than 5 paithee shurrecks, or copartners, by right of consan- "guinity or otherwise, who are all, in the actual possession of their respective "russuds, or portions of lands. They usually collect the rents from the ryots "of their own lands, and pay their revenue, in the established proportion, "to the ostensible proprietor aforesaid, who discharges the same to, and re- "ceives a receipt in the name of, the talook, as publicly registered, [960] "from the tehsildar. It often occurs, that these copartners quarrel amongst "themselves, when some of them, are alternately dispossessed by each other; "the payment of their respective quota is immediately suspended, and, if the "arrears be not recovered in time by attachment, the estate is brought to a sale, "if not reduced at last to ruin: for no ryots feel inclined to settle upon, or "cultivate the lands of a talook, which is so warmly disputed by the occupants. "The first act on such occasions, on the part of the person who has signed the "settlement, is to seize the ryots of his copartners, and to demand the rent on "the grounds of the estate being registered, in his name; the farmer, having "given no engagements to him, thinks proper to decline, and at last absconds. "When estates in this predicament, are attached, some of the copartners, or "their ryots, frequently prefer vexatious complaints, as in a recent instance in "the foujedarry adawlut, and cause the tehsildar, or kooruckdar, to be "summoned, to the great detriment of the public service, and their individual "annoyance. In such case, I think it my duty immediately to instruct the "tehsildar to attach the lands, by which measures although the dues of govern- "ment are generally realized, the evil is not remedied, not in the estate "benefited."

72. The collector of Chittagong states, "The Regulations, in my *opinion*, "are not calculated to realize the public demand, with promptitude and facility, "from the petty zemindars of this district. The minute subdivisions of the "landed property in this province, arising from the prescriptive right which the "occupants have enjoyed, since the formation of the first jummabundy by Mr. "Verelst, of transmitting their lands by inheritance, mortgage, or sale, and from "the recognition of that right in the practice of the dewany adawlut since its "first institution, has fixed a value on real property here, which is not attached "to it in other parts of Bengal, and has given existence to a numerous body of "landholders, unknown elsewhere; they feel themselves confirmed by custom, "and a series of precedents of the civil courts, as the actual proprietors of the "soil; of even the smallest portion into which land can be divided. Secure in "their possession, and independent, they despise cotrol; and in general, only "pay their revenue, when convenient to themselves; if recourse be had to "attachment, the *concomitant expense is excessive, in proportion* to the arrear and "value of *the estate*; and it has been found ineffectual to adopt the system of "distraining their personal property, as it is only productive of causing the "elopement of the defaulters and concealment of their effects; all deputations, "therefore, made with a view to the distraint and sale of personal property, "tend only to harrass the incumbents, without any real advantage to govern- "ment. As these zemindars in general, follow their own ploughs, and are the "immediate cultivators of the soil, they differ only in name, from inferior "tenantry, and therefore might be rendered subservient to the same rules; and "it would contribute much to the punctual collection of the revenue, if the "collector of this district was authorized, without any previous application to the "dewanny adawlut, to proceed against dafaulting proprietors, whose annual "revenue may be under 50 rupees, in the same manner as he is authorized, by "section 25 † of Regulation VII. 1799, to proceed against the under-tenants of "an estate that may become subject to a khas collection on the part of "government.

* Village, or District Cutcheree.

† This has, I believe, been done.

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"The proprietors of land in this province complain, that the rule of "attachment and sale is severer than personal restraint, upon a principle, that "temporary coercion is less oppressive than inevitable *ruin*; and I am of "opinion, that there should be some gradation of punishment; for although "the arrears are, in most instances, ascribable to want of good faith on the part "of the landholders, immediate attachment, which is generally accompanied "with *ruin*, is a punishment disproportioned to the crime."

73. That any consideration of commiseration, arising from self interest, can ever enter the breast of a native revenue officer, is hopless. That a collector can enter, although more alive than a native officer, to the distress of individuals, into the particular misfortune of each, in an infavourable season, in an extensive district, is a vain expectation. Those who know the native character, know well, that all who complain, have not always injuries to complain of; that a readiness to listen to complaints, produces an accumulation of representations of imaginary grievances.

74. To discriminate, therefore, between those who ought to come under the penalties of Regulation XXVIII. and those who ought not, would be impracticable on the part of the collector; and could not, with safety or justice to the individuals, be entrusted to a native revenue officer.

75. Under a rent of the nature above described, or in a village rent, the individual cultivator would be secured, by the courts of justice, from the oppression of his equals; which oppression has been one of the principal arguments, in favour of field rents. He has the interest of the rest of the community in a village rent, or of the renter of a mootah, against being driven to the extremity of distress, even if the ties of relationship, or of fellowship, should obtain no claims on the humanity of the head villagers.

76. The situation, of a cultivator, therefore, in seasons of calamity, or in instances of individual distress, must be better under a village rent, or under a mootah rent, than under a ryotwar rent. Of this there is strong proof in the last unfavourable season, in every province where either of those modes of rent have prevailed.

77. Without quoting the authority of the best-informed and most celebrated authorities, to show that intermediate agents are productive of no mischief, but of much good, in all the transactions of life, whether in revenue or commerce; they are known to exist in every country which can be said to be in a state of prosperity in its manufactures, commerce, and agriculture. [971]

78. If by creating proprietors of landed estates, an apprehension be entertained that we shall rear a race of poligars, who will rebel against the government; the apprehension must be accompanied by a belief, that the government have appointed courts of justice, which will not be able to enforce their decrees, or to punish crimes; that the weakness of the government will always be equal to the weakness * of the native governments which produced poligar independence and revolt. Does not the history of this country, as well as that of every other, show, that the subject, whether a baron, a poligar, or the head of a banditti, or any terms of similar import, were only lawless, when the government was weak? It will not be said that the persons who will become renters, or mootahdars, have been bred up like poligars, in independence, in a false sense of their own importance, or will have had their imaginary bravery excited to seek martial fame, by the exaggerated, but constantly recited deeds of valour, of their ancestors.

79. That we have had rebellious poligars, and turbulent zemindars, is true; but it does not appear to me a natural conclusion, that, by creating

* I know of no other ground of apprehension, or of any inducement that a proprietor of an estate can have, to resist the authority of government.

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mootahdars or proprietors, we are adding to the number of this description of persons. Till very lately, the poligars of many of the smallest tracts of country exercised not only civil but criminal * jurisdiction within their pollams. The services, as well as the lives of their subjects (as they may be called) were at their disposal; the punishment of rebellion or murder never fell on the agent, seldom on the principal. † Now, both are liable to punishment, and the experience of every day must convince them, that the period of crimes going unpunished is past. So far then from the poligar giving waste land for peons on service tenure, he is much more likely to give waste land, like the mootahdar, for revenue, and to commute his service land for a payment in money, because he has no longer any service, for his peons to perform. It is not, therefore, in my humble opinion, at all probable, that the creation of mootahdars will rear a new race of poligars; on the contrary, there is every reason to think that the present poligars will become peaceful subjects and frugal landholders, through the force of example set them by the new mootahdars, of obedience to the laws, and of justice, in their transactions with individuals.

80. The inhabitants in every district would, no doubt, prefer an aumanie division of the produce; but it is admitted that such a system cannot, with safety, be adopted for any length of time. They can, however, under Regulation XXX. obtain their share in kind from a mootahdar, if unwilling to rent. In a village rent, the community will most probably club the share of government for the payment of the public revenue; they will, therefore, under that system of rent, have their full share, more than their share, or less than their usual share, according as the circumstances of the rent, or the season, or the price of grain, may operate to diminish, or increase, the extent and value of the share of the grain they have contracted to rent.

81. It has been before remarked, that in field rents, a ryot must sell his grain almost as soon as he reaps it, in order to procure money to pay his rent; that he cannot afford to wait for a market. This must also be the case with a village rent, to ascertain extent. In some villages, they may have the means of advancing the kists, and of keeping their grain for a better market; a mootadar, whether he manages his estate by aumanie, or by subrents, will always find it to his advantage to advance the rent from his own resources, to secure himself leisure to dispose of his grain, or to collect his rent from his subrenters.

82. The chief objection which the inhabitants of this province would probably urge to taking their villages in rent, would be, the difficulty they would experience in disposing of their produce, for money. The observations which have been made in para. 48. on the present mode of management, and its effects on the grain market, will show, that it is difficult to determine whether the objection would be well founded or not.

83. That the grain market has never been free for many years, is certain; the circar has always had grain of its own in store, and constrained the markets; the system of a village rent on dowle, has also impeded the regular supply of the market, or overstocked it. The collector finds it difficult, at this period, to sell the remaining grain of the peshanum crop. The new kar crop is now cutting. The price of the grain is fixed at the time of forming the dowle; it must be difficult at that period to fix, for several months, what is liable to fluctuate in every week.

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* A man who had his hand and foot cut off for thieving, or suspicion of theft, by the Wootacettah poligar, about 10 years ago, came lately to represent a civil complaint of a depredation of his office of cawelgar to the collector. This is only one of many instances.

† The southern poligars were in open rebellion several times under the Hindoo, Mahomedan, and English government; besides acts of individual contumacy, before the just punishment of their crimes fell on them.

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84. The result of my inquiries have proved, that a very small proportion of the produce of this district is exported, either by sea or by land; on the contrary, that, in unfavourable seasons of produce, rice is sometimes brought from Travancore. The price of paddy, in ordinary seasons, may be stated at 28 star pagodas per garce, which is, deducting expense of beating it into rice, between 60 or 70 star pagodas per Madras garce for rice; in the present season, even supposing boats could have been procured, which was not practicable, the grain of this province, could not have been imported into Madras, at the rate allowed by government: it would have cost, when landed at Madras, from 110 to 120 star pagodas per garce, without making any allowance for wastage.

85. From the foregoing circumstances it is clear, that the produce in grain of this province, is all consumed on the spot; but whether a village rent, or a mootah rent, is calculated to reduce the price of grain, or to increase it, it is difficult to decide. It is probable that there would be, under a villaae rent, an increased number of sellers, at all times in the [972] market, which would decrease the price of grain; but, supposing this result to be admitted, and that an allowance should become necessary to village renters, in consequence of their representation on this head, still a village rent on lease, with this deduction, appears to me likely to be more productive; because the loss by wastage, theft, and neglect, while the grain remains under charge of the native officers of government, must be considerable, and would be so much saved to the village renters; while a diminution of charge, would result to government under such a rent, equivalent, or nearly so, to any reduction which it might be necessary to make, for a reduced price of grain.

86. In this province, there is not the same cause for rejecting mootahdars, as exist in Tanjore; the same inducements to deprive individual ryots of their right of occupancy does not prevail; land is not so desirable a property here, as in Tanjore; the same security has not existed; the acts of violence and plunder of the southern poligars are not yet forgotten. There can be no danger of a monopoly either, if there be no interference on the part of government in fixing the price of grain, and a free transit is allowed into, and from, all the surrounding countries. If the inhabitants be willing to rent their village, there is no great objection to a village rent. I certainly give a preference to a mootah rent, but am not so zealous an advocate for that system, as to wish to see it introduced, contrary to the wishes of the people; but I feel a conviction which I have stated, and which has been confirmed by observation, that the true interest of the people, and of government, is best secured and provided for, by this mode of management. Under any opinion of the superior merits of either of these modes of rent, a general concurrence will, I imagine, be given to the opinion, that a detailed ryotwar rent, where the revenue and resources of a country have been ascertained, and where courts of justice have been established for the protection of all ranks of people from oppression and injustice, cannot be longer expedient or necessary.

87. Under the impression of the foregoing sentiments, I beg leave to recommend, that the collector of the province of Tinnevelly may receive authority to enter into engagements with the inhabitants for the rent of their villages, on a lease for a period of years, or, in the event of their declining to undertake the responsibility of a rent, with mootahdars. The lease should not fall short of three, but had better be for five years. There is no want of accounts in this province, on which to regulate the terms of the lease.

88. If the proposition of letting out the country to mootahdars be thought preferable, I should recommend that the estates be not of less value
S. PS. S. PS.
than 5,000, nor higher than 15,000, according as local circumstances may

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appear advisable; the lease to be transferable, and renewable, at the expiration of the first lease; the term to be not less than five years: three years, is too short a period for the mootahdars to make arrangement with the inhabitants, to settle their accounts, to sell their grain, and to collect their balances.

89. It is absolutely necessary that a system of village rents, or of mootah rents, should be resorted to, previously to the introduction of a permanent system immediately following a ryotwar rent. The moderation, or otherwise, of a field assessment in all seasons, cannot otherwise be determined. A ryot cannot, under a ryotwar rent, seek for a low assessment in a neighbouring village, if that in his own village should be high; because the same principle of rent has extended over the whole district, and the native officers assist each other, in sending back emigrants. The introduction of mootahdars induces a consideration of the best means of improving his estate; and a reduction of the circar teerwa often presents a ready resource. All mootahdars must do the same, to a certain extent, or a part of their ryots will leave them, and resort to the low-assessed mootahs. Under mootahdars, therefore, there is a demand for ryots. This demand must be favourable to them, and not injurious, in the end, to the mootahdars; because a great increase of cultivation may result from the increased energy given to the labours of the people by this reduction.

90. Under a ryotwar rent* there is no demand, no competition for the labour of a ryot; he cultivates only what he pleases, and the inducement for him to extend his cultivation must depend, on the succes of the past year. The rent is naturally, under a ryotwar rent, collected with less attention to the situation of individuals, for reasons already given, than it is, under a *mootah* rent. The average, therefore, of collections from a ryotwar rent for a period of years, is not such satisfactory data by which to determine a permanent rent, as the result of the experience of the mootahdars have paid, compared with what has been collected under a ryotwar rent. More estates have been advertised for sale in Salem, Dindigul, and the Baramahl, all districts on a ryotwar rent, before they were permanently settled, than have been advertised in the Jageer Mugletore Hally, Vizagapatam Havelly, Ganjam Havelly, and Masulipatam Havelly, where rents by mootahs, or by villages, had been customary, and where ryotwar rents had not been known. [973]

Extract FORT ST. GEORGE Revenue Consultations, the 16th August 1808.

Extract Mr. HODGSON'S REPORT on the Province of DINDIGUL; dated 28th March 1808.

Mr. Hodgson's Report on the Province of Dindigul; 28 March 1808.

Para. 5. THE whole lands of a province in India, whether cultivated, arable, waste, jungle or hills, have been from time immemorial apportioned to a particular village; so that all lands are within the known boundary of some village. The total boundary of all the villages of a province, forms the whole landed surface of that particular province.

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* "Ryotwar rents have, as yet, been introduced only in countries yielding dry grain, and having much waste land. In a country where there exists so great a quantity of waste land, so far from being an object of request, it must be tendered by the circar to the cultivating class, who consider rather that they are conferring than receiving a favour, in the acceptance."

From collector of Coimbatore, dated 30th November 1808.

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6. The villages in Dindigul are distinguished by the terms "Circar village," and "Poliaput;" the former, denoting that no other intermediate agency existed for the receipt of the circar share of the produce or revenue, than the immediate officers of the circar; the latter, denoting an alienation of the revenues of entire villages, and the transfer of their revenue jurisdiction to individuals, styled poligars, either for a feudatory or cawel* service, or a tribute called *peshcush*, this tribute being less than the circar share of the produce in proportion to the service to be rendered by the feudatory poligar, or the cawelgar. Independent of the pollams, the poligars frequently held cawelly mauniams in the circar villages. These poligars had, at the time of the transfer of the villages, no property or occupancy in the land, and seldom assumed any; the most cultivated villages, and the most jungly or frontier situations, were frequently assigned to poligars for cawelly service. They sometimes had a *kummatum*† of their own, either to increase their resources, or for the purpose of rearing a superior kind of grain for domestic use. They sometimes had the power to compel the inhabitants of the circar villages to cultivate their mauniams, in preference to the circar lands. This happened, when the government was weak; and poligar power strong. The peons, they were under their tenure obliged to maintain, either for purposes of external war, or internal police, had land assigned to them, for a proportion of their pay. An assignment of land, when the desolate state of most of the pollams is considered, the poligar could easily make, without ejecting any of the original cultivators; if ejectment by force, was ever practised, it was always considered an act of injustice. It follows then, that the transfer of villages to form a pollam,‡ was no more than the assignment of a certain portion of the government revenue of those villages to an individual, for particular purposes, in preference to giving monthly pay. The practice of assigning the revenue of land for the payment of service, was universal in India. It was practised, as well for the maintenance of fighting men, for the endowment of religious establishments, in provision of the expense of the kitchen, as for the payment of the betel bag carrier; as well in reward of civil and military services, as for the support of concubines.

7. The number of villages in Dindigul, are as follows:

	Circar Villages.	Pollam Do.
Mouza		
Muzrahs		
Total		

Note.—That the inhabited place where the servile class is numerous, and where many husbandmen reside, is named *grama*, or village, and it is situated in the midst of fields and grazed lands. Thus, on all sides of the villages, there should be pasture, and round this again, should be the fields. The residence of priests, soldiers, and merchants, is best in cities and towns, and that is intimated in a preceding chapter.—Digest Hindoo Law, vol. 2, p. 351.

* *Cawel* means watching and protection from thieves and petty plunderers.

† *Kummotum* is the name used to designate the farming stock of an individual, such as his ploughs, bullocks, slaves or servants.

‡ So the Ramnad Polam or Zemindarry was granted to the ancestors of the present family, with the title of Setheputtis, for the defence of the road, and protection of pilgrims

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8. In the villages of Dindigul, the same internal policy is found, as in other provinces. A certain portion of the inhabitants holding the title of *Nautemar gours*,* or *mahajens*, are in the enjoyment of a portion of the land rent free, and are the hereditary† occupiers of the remainder, certain principal officers, such as the curnum (or register accountant of the revenue affairs of the village) ironsmith, carpenter, barber, washerman, village watcher, [974] potmaker, dancing girls, nurguaty, or distributer of water, &c. Sometimes all, and more than those enumerated are found in each village: sometimes, only a portion of them. They have the circar produce of a portion of the land assigned them for their livelihood, but no claim to cultivate the land; from the occupation in life of many of the incumbents, it may be imagined they seldom had the wish: a portion of the produce is given to them in addition, both from the grain in ear, and from the heaps when thrashed. It is after these deductions, variously denominated, but existing in each province, that the produce of paddy land is divided with the circar, or the cultivator is allowed to remove the harvest from dry grain land.

9. These deductions, generally denominated *sotumtrums*, are stated to have beeen prior to our acquisition of Dindigul, $6\frac{1}{4}$ in every 100 of the gross produce, leaving $93\frac{3}{4}$ to be divided between the circar and cultivator. In 1794, these deductions were estimated at 40 in the 100, leaving only 60 to be divided: ‡

Sic in orig.

This would give the circar	...	...	...	... 30
Ryots	...	...	...	30
Sotumtrum	...	...	...	40
Total Ryot share	...	...	...	— 70
				—— 100

10. But in latter years, they were regulated at about 12 in the 100; leaving 88 per cent. of the gross produce, for division, share and share.

11. In Dindigul, the produce of paddy was always, before our acquisition of the province, divided after deducting the allowances in kind above referred to between the cultivator and the circar in equal portions, and received by the circar in kind. I have found the practice of dividing the produce of paddy land, to have been general in all the districts § I have visited, prior to the introduction of the system of ryotwar rent, or a fixed field rent in money. This practice continued in Dindigul till the establishment of the survey, and introduction of field rents in Fusly 1210, or A. D. 1800.

12. The circar of Hyder and Tippoo generally took the whole circar share from the paddy land, in kind, and seldom made it over for a money payment to

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resorting to the sacred pagoda at Ramaswarum; and to most of the southern poligars, for keeping up a certain body of men for the defence of Madura, and for the havelly of certain tracts of country. So, the western zemindars of Vencatagherry, Calasty, and Bomarauze, at no distant period, were made munsubadars of the Mogul empire, and established in the countries they now hold, on the condition of performing military service, and having a body, of troops always ready to attend the summons of the emperor.

* These titles vary in different provinces. *Meerassidars*, *Potails*, *Gramatans* are denominations of the same nature.

† I use the word hereditary, to prevent any misunderstanding respecting the word "proprietor."

‡ I am inclined to think this must have been an error, or if not, it was evidently a fraud.

§ Note.—In Peddapore excepted. See my Report on that province, dated 1805.

It was so, in
Baramahl, S. D. Arcot,
Coimbatore, N. D. Arcot,
Nellore, Sataward,
Madura, Ceded Districts.
Trichinopoly,

It is so, in
Tanjore, Zilla Vizapatam,
Tinnevelly, Zilla Chinglepur
Ramnad,

It is so, in Mysore.

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the villages. Under the company's government, since the conquest in 1792, to the establishment of field rents in 1799-1800, the villagers were generally contracted with, to take the circar share, or a portion thereof, for money, and the rest was received into store. At one time, the district was rented by divisions, composed of several villages, to one man. When this mode of realizing the circar share was adopted, the villagers were at liberty to take their share in kind, or to contract with the renter to take the whole produce, paying him a value agreed on, for the circar share. This system is favourable to the cultivator, when redress from exaction is obtainable; because it leaves him, without risk or responsibility.

13. The share of the circar, or the produce of dry grain land in Dindigul, was, before our acquisition of the province, received always in money, at so much for a given quantity of land of a given quality; the rates of assessment to the quality of the land, and the extent of the land measure differed in each village, or if not in all, in a very large proportion of them; the nominal extent of the land was generally exceeded by the actual extent; and although the denomination of the rod used to measure the land, might be the same in each village, the number of inches to the foot or feet to the rod, and size of the foot, differed in many. It was by this intricacy, and by these indulgencies, that the arbitrary imposts of despotic rulers were evaded, or rendered less oppressive. An order might be issued to increase the assessment, and the revenue officer might obey, to outward appearance; but if he was sensible the increase would not be collected, or was bribed to betray his trust, he allowed a favourable rate of measurement. This once granted, became *mamool* and would always be claimed as a right.

Note.—Mamool, custom, usage.

14. It is not I imagine possible, otherwise to account for the increase in Dindigul of the assessment on certain dry grain lands, called ghitty, during Syd Saheb's management, from $6\frac{33}{64}$ cully fanams per colley, to $16\frac{1}{2}$ cully fanams; being at once more than 100 per cent.

15. The mode of collecting the revenue from dry grain land, thus described, continued till he introduction of the survey; and where the vllages were rented to the villagers was productive of no inconvenience; they knew what each ought to pay, and settled the portion of rent among themselves. When the villages were consolidated, and several, given to a renter in farm, he might experience difficulty, in ascertaining his right, and in collecting his his rents, from this intricacy of assessment; but the circar, suffered none. The survey and assessment, established an uniform land measure, and an uniform rent, varying with the variations in the soil, to the extent of a given number of sorts. This was no great change on the dry grain land, on former custom; it was till collecting the tax in ready money, in lieu of taking a share of the produce of those lands. This change, provided the new rates of rent, and uniform land measure, bore the same proportion to each other that the old rates of rent, bore to the old land measure; might not be unjust, or might even leave a larger share to the ryot: if they did not bear the same proportion there must have been, either an over assessment, [975] or an under assessment; an increase or decrease on the former rates of assessment, In most cases, it was intended the ryot should, on an average, be more favourably assessed under the survey, than he had been, prior to its adoption.

16. But the introduction of the survey field rents, on nunjah or paddy land, was a positive innovation on ancient custom. It changed the nature of the land-tax from what it was, in kind, to one, in money: it changed what had existed for ages; it separated the interests of a corporation united for ages; and if it did not leave, under all seasons and all circumstances, the same proportion to the cultivator he enjoyed before, viz. half the produce, it would be an over

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assessment; or if it gave him more, an under assessment: but still it was an innovation in the mode of payment, and introduced a responsibility, hitherto unknown.

17. An under assessment would, no doubt, compensate, in a great degree, for this innovation: because it might, at first view, leave the cultivator a greater portion of the produce than be enjoyed, under a division of it: for example:

Total produce of a cawney, or acre, say	100
Deduct, allowance made for various purposes, before division, say	10
Remainder	90
To the cultivator $\frac{1}{2}$	45
To the circar $\frac{1}{2}$	45
	90

18. The foregoing mode of receiving the dues of government from paddy, under share and share, obtained, whether the produce of the acre was 100, or only 30 or less; the government and cultivator would divide the produce, whether great or small; but where a money rent is introduced, and the practice of share and share annulled, the result may be, as follows:—

Total produce	100
Deduction	10
Remains ...	90
Cultivator's money rent reduced to a fixed payment, on an average of price and produce; say $\frac{2}{3}\frac{0}{0}$ ...	60
Government share, say	30
	90

19. The question is then reduced to what is a fair equivalent, for the safety and security of a division of the produce; and $\frac{2}{3}$rds, or any other proportion of the produce, when allowed, will enable the cultivator to pay this settled portion in money, in all seasons, and under all circumstances, and by whom this equivalent is to be determined?

20. It is maintained, that taking a share of the produce is, like tythes, a discouragement to agriculture. This may be true; but the question in India, must have reference to the quantity of produce, taken as revenue. If the government of India can afford to take only a sixth in money, instead of half the produce; there can exist no doubt, that the cultivators would acquire capital, and that land would in many places, become as valuable as in Canara, where a *twentieth* only is supposed to be taken.

Sic in orig.

21. There can exist no doubt. that a money rent on paddy land, would cause a sacrifice of a very considerable portion of the present revenues of a district, classed as a nunjah district. This sacrifice, in dry grain districts, where the portion of nunjah land is small, must also, be small; still, it will be proportionate, and I am much inclined to estimate it, at a high per-centage on the former averaged revenue. But in such districts, the reduction was not so apparent; because the leading branch of revenue being dry grain, or punja rent, the loss on nunja would not be great. I mention this circumstance, to show, that, although field rents have been introduced on the paddy land of a few districts, classed as dry grain districts, where the quantity of paddy land is inconsiderable; it is not yet satisfactorily ascertained* that it would be desirable to extend the practice to districts, classed as wet land districts.

* Note.—The government decided on the report of the Committee on the province of Tanjore, that it was not desirable; and I have recommeded that it be not adopted, in Tinnevelly.

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22. That the practice of dividing the produce of paddy land has been general, has been proved; but I have not been so successful in tracing the cause of this established custom. In the 24th paragraph of my Report, on Tinnevelly, I attempted to account for it.

Digression respecting divided property.

32. In Dindigul, as in all the provinces south of Madras, a property in the land is invested in the resident inhabitants of each village.

Note.—See Report on Tanjore, Coimbatore and Tinnevelly.

33. So long ago as the 31st March 1800, Mr. Hurdis stated, that the Nautumcars* of South Coimbatore considered that they already held a proprietary right in the soil, and would be little disposed to purchase that right of government; and remarked that, "The resolution of government, to dispose of the "proprietary right in the circar lands by the sale, according to the manner "and amount specified in para. 58, I conceive to be generally very impractic- "able, from the poverty of the people they expect will become the "purchasers, as well as from the objection these very people [976] would "have, to purchase a proprietary right, in what prescription had already made "their own."

"The Nautumcars certainly consider the farm they cultivate, as their own "property: and no government, save the Mussulman, appears to have con- "sidered the soil, its own, or itself, at liberty to deprive the inferior subject at "its will. In forming the present benevolent system, this solitary precedent, "surely, will not operate as an example to act upon; but where no written "document is found, what has been known as usage, will be established as law: "this would confirm the prescriptive right of many industrious natives to the "lands they have long occupied, and be the certain means of making them "comprehend, whence their advantages were derived."

34. The foregoing reasoning is equally applicable to the Nautumcars and Gours of Dindigul, or rather to the *Puttookut* † ryots, as they were denominated prior to the survey.

35. It was not at that period known, and I regret much to say, is not now generally admitted, that two rights could, under the words "proprietary right," in the Regulations, exist; that the cultivators could possess, one right, and the zemindars, another; yet both be distinct rights. It was argued, that the words "proprietary right," so frequently used in the Regulations, and so formerly confirmed by Sunnud Mulkuit Istemrar on all zemindars, hereditary or by purchase, was an unlimited right; that is, an undefined power, or a power to be exercised, according to the direction of the proprietor, over all the land of the zemindarry or estate. It is declared to be inconsistent with "proprietary right," that the proprietor should be guided by any other rule than his own will, in demanding his rent; and emigration, under this interpretation, is admitted to be the only relief from an excessive rent. This mode of reasoning would not, perhaps, have gained so such ground, if it had been within the means of all, to have obtained the perusal of the interesting discussions on the subject, between the Right honourable Marquis Cornwallis and Sir John Shore, the Bengal Regulations, and the proceedings of the board of at Madras, on proposing the introduction of the permanent system. If general access to these documents could have

* Note.—*Nantumcar; Mahajens; Gours; Potails; Munduls; Mookuddums; Merassadars; Cauneatch Kars; Caupoos; Naidoos; Oolkoodies;*—appear to be all terms in use in different parts of the country, to describe those inhabitants of a village who hold the property, or, at any rate, have the right of cultivating the lands, in preference to other persons.

† Note—The *Puttookut* Ryots were considered the hereditary owners of the land, and responsible for the revenue. There were other descriptions of Ryots in each village called *Vellala, Yerwadus*, and *Poodoogoodies*.

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been obtained, or means had been taken to circulate them, or at least the part which bears on this subject; it would have been distinctly seen, that the first principle of the permanent system was, to confirm and secure the rights of the cultivators of the soil. *To confirm and secure,* are the terms which must be used, because no new rights were granted, or any doubt entertained upon the following leading features of their right; * viz.

1st. That no zemindar, proprietor (or whatever name be given to these persons) was entitled by law, custom, or usage, to make his demands for rent, according to his convenience; or in other words.

2d. That the cultivators of the soil had the solid right, from time immemorial, of paying a defined rent, and no more, for the land they cultivated.

36. This right is inherent, in all the cultivators; from the most northern parts of India, to Cape Comorin. I shall have occasion hereafter to show, how the right came to be of more or less value in different parts of the Indian empire.

37. The "proprietary right" of zemindars, in the Regulations, is therefore no more than the right to collect from the cultivators, that rent which custom has established, as the right of government; and the benefit arising from this right is confined, first, to an extension of the amount, not of the rate of the customary rent by an increase of cultivation:—secondly, to a profit in dealing in grain, where the rent may be rendered in kind;— thirdly, to a change from an inferior to a superior kind of culture, arising out of a mutual understanding of their interest, between the cultivator and proprietor.

38. Such is my interpretation of zemindary proprietary *right; and such* it stands proved to be, in all the documents I have referred to.

39. Paley, in his Philosophy, defines property in land, to be a power to use it, and to exclude others from it.

40. Much has been said of the boasted proprietary right of the owners of private estates in Canara, and in Malabar, and elaborate disquisitions of the superior and inferior rights of the jelnmkar, chalie gueny † and mool gueny of Canara, have been entered into to prove, that we should do an act of injustice, in selling the proprietary right in the lands of Canara, as we have done elsewhere. When this is argued, proprietary right is understood as an unlimited right, and the analogy between our *caneatchkar* ‡ *oolkoodies, ool pya koodies,* with *jelnmkar, mool gueny* is disputed. [977]

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* Note.—By the ancient system of India, the situation of a ryot was much superior to that of a tenant at will; nor was he subject to arbitrary exactions at the pleasure of the zemindar, while he continued to pay the rent, and fulfil the conditions to which, by the custom of his village, he was bound. He could not legally be dispossessed; and if taxes unauthorized by the government or by the usage of the district, were demanded, the Courts of the capital, as well as those of the province, were open to his complaints; for the protection of the cultivators of the soil was described as the first *duty*, and often became the first subject of the magistrate.

"Even in the views of this system, traces of its principles are easily discerned; for among the numerous assessments that now burthen the lands of the ryots, a tax, which is called the original rent, invariably takes the lead, and has the semblance of governing the rates by which the other branches of the land-tax are determined."—State of Bengal 1786.

† Note.—Gueny ... ... tenant.
Chalie Gueny ... ... tenant at will.
Mool Gueny ... ... tenant for ever.

‡ Note.—Caneatchkar, or ... } possessor, proprietor, and
Oolkoodie ... } fully answers to jelnmkar.
Ool Pyakoodies ... ... is the tenant for ever, or residentiary cultivator of a village, and without property.
Pyagoodie ... ... means a stranger, or man engaging for a term; being therefore a tenant at will.

Where the Caneatche is mortgaged, there will be in Canara, a fourth description of persons answering to.

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41. When I assert, that in no part of our territories in India, are the lands cultivated by hired labourers paid by the government, or by its slaves, I do not fear contradiction; when I assert, that by far the largest portion of the territory of India is cultivated, either by slaves or hired labourers, I am as little afraid of the position being denied me. If then, these slaves and hired labourers who drive the plough, are not in the pay of the government, by whom are they paid? They are paid by a description of persons, whose denomination varies with the variation in the local language, and whom we know, under the general term of cultivator, or ryot. In many parts of India besides Canara, I assert, with as little fear of contradiction, that where a Bramin has the property in the land, which the laws of his religion do not allow of his cultivating with his own hands, three descriptions of persons subsist on the produce of land:

1st. The Bramin. *

2d. The shudra, who undertakes to cultivate the Brahmin's property, and to pay him for it a rent in kind.

3d. The slave or hired labourer, who assist the shudra.

42. Again: the government in India nowhere finds the seeds, the implements of husbandry, or cattle for the plough. The government has never been in the practice of granting leases for rent; † leases for land, are, in India ‡ distinct subjects. The collection of the rent of a village, of a number of villages, of a talook, or of a province, has usually been granted on lease; but we nowhere find that the cultivators, each and all, ever held leases for their particular fields. In most instances, the land is not even a separate property of each individual, § but the joint property of the society of the village, and held in share; the occupation of the lands being changed, by casting of lots at stated periods, but always in the fixed shares.

43. It must then, I think, be admitted, that the circar of government, or the representatives of government, the zemindars, never could have been the absolute proprietors of the soil.

44. The property in land, of those who cultivate the soil in Canara, or the proprietors of the private estates, as they are frequently called, is represented to be of the most valuable kind; because the land pays a fixed rent, and because it can be sold and mortgaged.

45. It appears from the records of the Board of Revenue, previously to the conquest of the province of Canara by Hyder Ally Khan, it was divided into small estates, considered the actual property of the holders, assessed at a fixed and moderate rate; that on his taking possession, Canara was an highly improved country, filled with industrious inhabitants who enjoyed greater advantages than their neighbours, above the Ghauts; but that the system of management, subsequently introduced, had impoverished it, and greatly reduced the population.

46. Now I would ask, if this description will not apply to every part of India, and whether the system of management introduced at one period or

* Note.—The Bramin share in kind, varies from 50 to 60 per cent. of the gross produce after deducting Swatuntrums, the shudra, for 30 out of 60 will undertake to plough the land, find the seed, and reap the produce; the difference is the property of the Brahmins, and is the landholder's rent.

† Note.—Zemindars, Rajahs, Poligars, Jageerdars, are representatives, of the government, to whom the collection of the government rent has been transferred, not the absolute property in the land, and right to demand any rent.

‡ Note.—Leases for waste land, or for encouraging the growth of any particular produce, are exceptions which prove the rule.

§ Note.—Leases to individuals, where they exist, are reduction of the standard rent granted on cowle to favoured individuals, rather than leases of land. The issuing of individual pottahs is a new practice, introduced under the new system of Ryotwar Rents.

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another, by Hindoo or Mussulman rulers, has not impoverished, at one period or another, more or less, every province of India? If this be admitted, I deduce the following conclusions; viz. that land will be, and is, more or less valuable; first, where arable land is secure or abundant: secondly, where the assessment is high or low.

47. In Canara the standard assessment (for every province in India has its standard) was at one period, very low; an addition was however made to this standard, during the government of the Hindoo rajahs and rajah of Byjnugger and Bednore; a further addition was made by Hyder Ally Khan; and a still further by Tippoo Sultan: so that when the British government gained possession of the province, the rent, as established by the antecedent rulers, was nearly double the *reka*, or standard rent.

48. "Had such an assessment," observes Colonel Munro, "as that "introduced by Hyder and Tippoo, extended in ancient times Canara would "long ago, have been converted into a desert; in a country so rocky and "uneven, where cattle are not only scarce, but even where they are to be had, "cannot always be employed; where every spot, before it can be cultivated, "must be levelled, with great labour by the hand of man; the expense of the "first preparation of waste ground, must have been so great, that it never could "have been attempted, unless the assessment had been extremely moderate: "and even after land has been brought into cultivation, if it is neglected for a "few years, it is soon broken up by deep gullies formed by the torrents which "fall during the monsoon."

49. It is, I think, demonstrated from the foregoing extract, that the two causes above stated, viz. a scarcity of arable land, and low assessment, constitute the value of private estates in Canara. Contrast with this, the state of things in the provinces of Coimbatore, in the Ceded Districts in Salem, or any of the countries which I have classed, as dry grain districts, [978] in all those provinces, the arable land is more than quadruple, the land under cultivation. The expense of preparing this waste arable land is inconsiderable; hence there is no scarcity of land; quite the reverse, there is a superabundance;—and the collector of Coimbatore* candidly observes, that the cultivators consider that they are conferring a favour on government, not receiving one, by occupying land. In all these districts, we have, with very little variation, continued the assessments of former governments, and to those assessments have superadded a strictness of collection, and of scrutiny into accounts, hitherto unknown.† In these provinces, then, there is neither scarcity of land, or low assessment, to give value to landed property. But, as in dry grain provinces, water, because a scarce article, must be of some value; so, paddy land is often, and fields with wells are always, a valuable and transferable property. In the sale of the latter property, the sort and productive powers of the well determine the price, not the extent of the field; because such a part of the field as cannot be watered from the well, is of no more value comparatively, than in any other field.

50. I make the following inductions, from the foregoing reasoning:

1st. That the cultivators have a right everywhere, without the exception of a single district or province, to pay a fixed tax for the land they occupy.

2d. That they have the right, universally, to occupy this land, so long as they pay the standard rent.

* Note.—In Coimbatore the wet cultivation is little more than three in every 100 of the total cultivation. In Salem it was about six; and in Ceded Districts it is not seven in the 100: while in Tanjore, the dry grain cultivation does not amount to 50 in the 100.

† Note.—By means of Ryotwar rents, or taking an account of the cultivation of each individual, and giving each individual a pottah for that cultivation, defining the rent on each field.

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3d. That they have the right, the standard rent being the only right of government, to sell or transfer by deed, gift, or otherwise, the land they occupy, subject always to the condition of paying the standard rent.

4th. That they exercise the right stated in the 3d position, wherever the standard rent has not been increased, so as to absorb all the profit on cultivation, or arable land is sufficiently scarce to be of value in the acquisition.

51. Had the state, of things, described by Colonel Munro continued in Canara, the owners of private estates* or the private property in estates, would have been of no more value than the land in other provinces; in fact it was not of equal value, for Colonel Munro observes, "Canara has, however, now "completely fallen from this state of prosperity. The evils which have been "continually accumulating upon it, since it became a province of Mysore, have "destroyed a great part of its former population, and rendered its remaining "inhabitants, as poor as those of the neighbouring countries. Its lands which "are now saleable, are reduced to a very small portion, and lie chiefly between "the Cundapore and Chandergherry rivers, and within five or six miles of the "sea. It is not to be supposed, that the whole of this tract, can be sold; "but only that saleable lands are scattered over every part of it, thinner in "some places, and thicker in others, particularly in the Mangalore district. "There is scarcely any saleable land even upon the sea coast, anywhere to "the northward of Cundapore, or anywhere inland, from one end of Canara "to the other, excepting upon the banks of the Mangalore, and some of the "other great rivers. In the vicinity of the Ghauts, the lands are not only "unsaleable; but the greatest part of them is waste, and overgrown with wood. "It is reckoned that the population of the country has been diminished one-"third within the last forty years, and there can be little doubt but its property "has suffered a much greater reduction; Gesova, Ankala, and Cundapore, "formerly flourishing places, contain now only a few beggarly inhabitants. "Honawer, once the second town in trade, after Mangalore, has not a single "house, and Mangalore itself is greatly decayed. It may be said, that this "change has been brought about by the incursion of Hyder, by the four wars "which have happened since that event, by Tippoo himself destroying "many of the principal towns upon the coast, and forcing their inhabitants "to remove to Jumlabad and other unhealthy situations near the hills; "by his seizing in one night all the christians, men, women, and children, "amounting to above sixty thousand, and sending them into captivity to "Mysore, from whence one-tenth of them never returned; by the prohibi-"tion of foreign trade, and by the general corruption and disorder of his "government, in all its departments: these circumstances certainly accelerated "the change; but, taken altogether, they probably did not contribute to it "so much as the extraordinary augmentation of the land-rent."

52. At the period alluded to by Colonel Munro, when so large a portion of the private estates, or private property in land in Canara, was of no value at all, the whole landed surface of the province of Tanjore, and a great deal of land in other provinces, was, to the cultivators, a highly valuable, saleable, and transferable property, and sales of that property were at that period, going on. The Board of Revenue, at an early period of its establishment, prior to the introduction of local collectors, have been frequently, as the then only court of

* Note.—Sales of land, and decrees of Court transferring land from one cultivator to another, take place in the following districts:

N. Arcot.	S. Arcot.
Jageer, now Zilla Chingleput.	
Tanjore,	Madura,
Trichinopoly,	Ramnad,
Dindigul,	Tinnevelly.

Paddy lands and wells are transferred by sale, in Coimbatore, and wells in Salem.

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justice, to decide on disputes between cultivators, respecting land property, or the right of occupancy, or whatever may be the proper name; *i. e.* to decide to whom belonged the valuable right which has been attempted to be defined;* and in their proceedings, on the proposed plan of a permanent settlement for the territories under this government, they fully acknowledged these rights. [979]

53. Colonel Munro has stated, that he knew there were pretenders, either open or concealed, to almost every district in Canara, and he received letters from the poligars of Bilghi, Soonda, Vettil, and Coomlah. Here then is an admission at once, that the owners of private estates in Canara did, at no distant period, pay the rent of their estates to zemindars, rajahs, or poligars; persons placed between them and the government. They now pay their rent to a teshildar, and not direct to the collector.

54. Provided the property in private estates, that is, the standard rent, and no more, be paid by these owners of private estates, I hold it to be a matter of very secondary importance to them, whether the rent is demanded of them, by the ancient rajahs or poligars, the officers of Byjnugger or Bednore government, the rajah Coorg, the tehsildars of the Company, or the, to be created zemindars of the Company.

55. It is well known, that in Malabar, where there is also a private property in land, and owners of estates, that the ancient zemindars or rajahs were set aside, and pensioned. I believe the rebellion in that province, was never attributed to the injustice of making the owners of these estates pay their rent to officers of the government, when they had heretofore always paid it, to rajahs; but the intrigues of the rajahs to get back the collection of the rent, or the quantum of rent demanded, or mode of collecting the rent by the officers of government, may, or may not, have been partly the cause of rebellion.

56. It is not the question of expediency that I mean to discuss; but I venture to affirm, that the right of the people in Canara or Malabar would not be injured or infringed by the establishment in those provinces, of the permanent system as established in Bengal, and on this side of India; and that, with a difference in value only, private property † and private estates, exist as much in every part of India, as they do in Canara or Malabar.

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* See the voluminous proceedings respecting the merassee of the village of Strupermadoor, and of many other villages.

† Note.—Vishnu.—He who has mortgaged even a bull's hide of land to one creditor, and, without having redeemed it, mortgages it to another, shall be corporally punished by whipping or imprisonment; if the quantity be less, he shall pay a fine of sixteen suvernas.—Vol. 1. p. 209.

Vishnu.—That land, whether little or much, on the produce of which one man can subsist for a year, is called the quantity of a bull's hide.—Vol. 1. p. 210.

Vrihaspatis.—If one field has been mortgaged to two creditors so nearly at the same time that no priority can be proved, it shall belong to that mortgaged, by whom it was first possessed without force.—Vol. 1. p. 211.

The same land, or other immoveable property, and slaves employed in the cultivation of it, a man shall neither give away nor sell, even though he acquired them himself, unless he convene all his sons.—Vol. 2. p. 113.

Land is conveyed by six formalities: by the assent of the townsman, of kindred, of neighbours, and of heirs, and by the delivery of gold and of water.—Vol. 2. pa. 161.

Parasara.—Giving a sixth part to the king, a twenty-first to duties, and a thirteenth to priests, a husbandman is exempt from all sins incident to agriculture.—Vol. 2. p. 168.

Vyasa.—But at a time of distress, for the support of his house-hold, and particularly for the performance of religious duties, even a single coparcener may give, mortgage, or sell the immoveable estate.—Vol. 2. p. 189.

Menu.—On all sides of a village or small town, let a space be left for pasture, in breadth four hundred cubits, or three casts of a large stick, and thrice that space round a city or considerable town.—Vol. 2. p 374.

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Extract, FORT ST. GEORGE, Judicial Consultation, the 20th December 1805.

Extract Report of Mr. Hodgson, on Peddapore; 23 Nov. 1805.

Extract REPORT of Mr. JOHN HODGSON, on PEDDAPORE, in Northern Circars; dated 23d November 1805.

Para. 23. At some former period, but when, cannot now be ascertained, the whole land of the zemindarry was either surveyed, or its extent estimated, and a tax fixed on each field, according to its size, and the fertility of the soil. Where this mode of settling the revenue obtains, it is called *vissabuddy vissum* being a land measure equal to about $1\frac{5}{8}$ cawnies. In the progress of time, as alterations took place in the extent of population, value of money, or price of grain, the *sist*† became either disproportionate to the means of the ryots, and a reduction in the amount resulted, or in other cases, the profit derived under the original *sist*, was such as to attract the attention of the renters; consequently having in one instance been compelled to allow a reduction in the *sist*, from want of resources in the ryots, they considered themselves equally entitled to participate in an augmentation of those resources, and to raise the *sist*, or rather make an additional assessment; for the actual *sist* of each village is always preserved. The remission, or addition, follows in all adjustments of rents between the ryots and renters: additions, it may be supposed, were more frequent than the reductions: the former is termed *malaverty*, and the latter *moojra*.

Acres.
13 1 cawny.

† Land-rent.

24. It is this fluctuation in the land rent, which renders a permanent settlement with the immediate cultivators, if not impracticable, at least impolitic, because no increase can be made, under defined laws, to the fixed rents; while a reduction must be given to all ryots unable, from various causes which time would produce, to occupy their fields, or to pay the full rent thereof. Thus the security derived from creating intermediate proprietors would be lost, and the annual settlements, the investigation of claims to remissions, and the collection of so detailed a revenue, immediately by the officers of government, would leave the mode of management liable to all the inconveniences of temporary settlements; while the first features of the permanent settlement are, to combine, as far as possible, individual with the public interest; to limit the duties of revenue officers, and leave them to be discharged, under defined regulations. In the zemindarry of Peddapore, for instance, where the period when the land rent was fixed is not known; where the population is abundant, [980] and the revenue nearly stationary, the difference between the original *sist* and the present rent is, in many instances, considerable; so that if a law was published, declaring the *sist* to be what the ryot ought only to pay, the zemindar might be a great sufferer.*

25. With the present mode of adjustment, all parties seem content; the *sist* is the basis of the adjustment, and circumstances of season, determine whether it shall be receded from, or added to, and how. It has been established by law, that a written agreement shall be exchanged between proprietors or renters, and the ryots; the latter, have every security they either wish or expect.

26. I have subjoined, in the Appendix, a complete detail of the internal revenue economy of two villages, to elucidate what has been stated above.

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* It is estimated to amount in the whole zemindarry, to about.....Madras Pags. 40,000.

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27. From these details of village accounts, referred to in the Appendix, and on a perusal of the examinations of the curnums of the cusbah of Peddapore and of Cuttamoor, it will be observed, that the occupancy of the land of particular villages in the zemindarry of Peddapore, is a right vested in the ryots of those villages; it partakes more, however, of what is termed in the Southern Provinces the *pashangary* tenure, in which no sale of the right of occupancy is customary, than of the *ardacarry* tenure, under which the right of occupancy is considered a property transferable, subject to the obligations annexed to the possesssion of it.

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Extracts from REPORT of Mr. THACKERAY on MALABAR, CANARA, and the CEDED DISTRICTS; dated 4th August 1807, as far as relates to the comparative advantages and disadvantages of Ryotwar and Zemindarry Settlements as a permanent System.

WHEN the permanent land tax on each estate has been fixed, it is possible to introduce the mootahdarry system with some modifications, nearly in the mode suggested in Major Munro's letter of the 9th November 1800. In this case, the government would do to the mootahdars, what the former sovereigns of Canara did to the enaumdars; assign to them the land tax payable from such and such lands, without giving them any interference with the landhoders. A commission of 6 per cent. would, perhaps, be sufficient to cover the risque and expense of the mootahdar. Where one magany is large enough to constitute a mootah, it might be made over to the chief man in the magany. Where the maganies were small, two or three might be united; so as to make the mootahs run, from, four to five thousand pagodas annual jumma. However, the larger the mootah, the greater the security of the land tax; just as the man who ensures a great many houses or ships, will care less for petty losses, and be less likely to fail; so the great, will be less likely to fail than the small mootahdar. Major Munro's plan appears, in every respect, well adapted to the purpose, except that the commission of 2½ per cent. seems hardly enough. The mootahdar must keep peons, and accountants, and a shroff; he must collect and remit the money to the cutcherry; he must stand all losses, and defray contingent expenses. Six per cent. would be necessary, at least, to enable him to do all this easily. It seems also contrary to the plan which has been introduced elsewhere, to oblige him to pay any increase upon the extension of cultivation. With these exceptions, a mootahdarry settlement might be introduced in Canara and Malabar. It would be a financial operation, something like the mortgage or sale of the land tax, and attended with all the advantages and disadvantages of the farming system; except, however, that as the farmers are to be hereditary, they will not be so oppressive as temporary farmers usually are, and who always ruin a country. The chief advantages would be, that the Board of Revenue, and the collector, would be relieved from a good deal of trouble which the detail now occasions; that the collector will be less liable to be sued in court by the landlords, whose property he may distrain, or whose persons he may confine for arrears; that collectors will not be so skilful, nor take so much pains as mootahdars, in the management of the revenues; that all men of talents and experience will look to judicial situations; and that as none, perhaps, but young men, will be found to take collectorships, attended with so much risk and trouble, the business will, perhaps, not be so well conducted; and that suits, and arrears and confusion, will ensue, which the mootahdars would have prevented: that the vexatious interference of circar servants will be precluded;

Extracts from Report of Mr. Thacheray, 4th August 1807.

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that the people will have greater confidence in the permanency of the tax; that the mootahdars will exert themselves to get the waste land cultivated; that a good deal of the capital of the towns, which is in the hands of soucars and rich merchants, will flow into the country, and produce improvement; that the land tax on each estate having been previously fixed, no interference nor danger can result to the landlord; that the sovereigns of Canara have often assigned the land tax of certain estates or villages to enaumdars, and that they have had rajahs in Malabar, Soondab, and in the southern part of Canara; and that therefore, the mootahdar system is not entirely inconsistent with former usages; and finally, that it would assimilate the revenue administration of Canara and Malabar, to that of the other provinces.

These are advantages, certainly, which demand attention. However, it may be right to state the disadvantages of such a system. It is impolitic to limit the land revenue of a [981] great province, especially of one in which there is much waste land; though it may be absolutely necessary to limit the demand on individual estates. It may be expected that a good deal of land may be brought under cultivation in 50 years of our mild government, and be liable to pay a land tax, like those estates now assessed. In the event of war, of the public necessities increasing, the government, under the mootah system, will be prevented from levying an additional and equal land tax. If, in such a case, they lay on two annas in the rupee, as they laid on two shillings in the pound in England, it will fall very heavy on the lands now under cultivation; but be nothing comparatively on those which may hereafter be brought under culture. Government will be forced to double the burthen of those who now pay, to make up for the deficiency on those lands which do not pay the old land tax. This objection, however, applies to the whole country, and has therefore been considered, and refuted. However, I must confess that I see no easy way of raising an additional land revenue from the provinces already settled, in Mootadarry.

Another objection to the mootahdarry system, is, the influence and patronage which it gives to the mootahdar, to the diminution of the interest and authority of government. Both Malabar and Canara are very strong wild countries, which have frequently been the theatres of dreadful civil wars and rebellions; and the traveller passing through the country wonders how they are kept in subjection. This objection has been already amply discussed; but it applies with such peculiar force to those two provinces, that I cannot help mentioning how it operates on my mind. Another objection is, that the revenue would not be so secure. The land which pays a higher fixed land tax, is the surest pledge for its realization; but when the land tax is transferred to a farmer, the security is weakened; because the pledge is put into his hands, and the money passes through an additional channel. The whole value of the whole lands of a mootah will be a more valuable pledge, than the real, personal, and constructive property, of the mootahdar. Besides, as the situation of the mootahdar is rather an office than a solid estate, the division of it among his sons, according to the Hindoo law, would cramp the efficiency, and weaken the security which government originally expected from the office. This is an argument, generally applicable to mootahdars; but in Canara and Malabar, where the mootahdar would so especially be a farmer of revenue, an hereditary tehsildar, it is particularly applicable to these provinces. This objection has been fully stated before.

The argument in favour of mootahs, that the stock of the towns will flow into the country by the speculations of soucars, is not strong. When a land tax is once fixed, and the people are sure that only a certain known light share of the rent will be taken by government, every man who has spirit and means to speculate in agriculture, will do so. He will not consider whether he (if he

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improves himself) or the ryot to whom he lends (if he does not mean to improve land himself) pay the land tax direct to government, or through a mootahdar; he will only consider the expenses, and the probable profit, and will accordingly turn his attention and his capital, to agriculture or other pursuits, as they may promise advantages. The soucars now lend money upon the security of the lands; even though the land tax be not absolutely fixed. No mootahdar can give them greater security; nor will they be more inclined to lend, nor the ryots more able to borrow, because government have farmed the land tax.

In respect to the objection, that men of abilities will get into the judicial line; I think that good salaries will secure the services of men, sufficiently able to carry on the business of a collectorship.

Respecting the vexation occasioned by the interference of circar servants; it may be easily believed that the heartburning and jealousies which would arise between the mootahdar and his former equals, over whom he would probably show his importance, and disgust, by the insolence of office, would more than counterbalance the vexation occasioned by circar servants.

The easiest, but not the best way of settling these provinces, would be to divide them into mootahs at once; to take an average of the collections of former years, and fixing the jumma on that average, sell the mootahs, without any more ado; as we have done, in the Circars and Baramahl: but in this case, if the land tax were not previously fixed, we should, in reality, give the mootahdar legislative powers, if not confer upon him the actual property in the lands of those who are now, independent propietors. Such a measure would be, I should imagine, as unjust as it would be impolitic; indeed, it would be impossible, unless we at least established a rate at which the lands were to be assessed. But even where a rate was fixed, and it were left to the mootahdar to carry into effect, no body can suppose that he would do it, impartially. The mootahdars, if they were left to assess the land tax, would favour their own friends; relieve the greater part of the burthen on the lower proprietors, and manage in such a way, that their own lands, and those of their friends, should go tax free.

A scene of iniquity, and at all events of altercation, would ensue, which could never be so well settled in court, as it would be prevented in the cutcherry of the collector. If the collector cannot, in the first instance, fairly settle the tax on each estate; there is little hope of its ever being done in court, after every thing has been thrown into confusion, by the altercation of the parties.

As I have sat a long time in a Zillah Court, I may be supposed to know, how difficult it is; what delays ensue, in settling revenue causes. As a collector, a man may settle more, in one day; than as a judge, in a month perhaps. The forms and appeals, occasion a great delay: the simpler and poorer sort would be ruined; the richer and cunning would shield [982] themselves behind the ample target of a rejoinder. There is at present no standard, in either Malabar or Canara, which could be prescribed to the mootahdar, as a rule for him to make his sub-assessment. If government fixed his jumma at an average of former years collections, it would be fair that he should be guided by the same rule, in subdividing it among the proprietors; but this latitude would give him an arbitrary power, which government, alone, should exercise. The present proprietors would most likely consider the mootahdars as men put over them, eventually to engross their rights. The settlement of Malabar is not yet made; and there would be ample scope for the arbitrary proceedings of mootahdar. The settlement of Canara is made annually upon an imaginary settlement of Tippoo, which is at least one lack of pagodas more than the country can pay; and as the collector annually raises or lowers the assessment, according to circumstances, and to the means of the ryots, upon this inadequate

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standard, his settlement is as arbitrary, as if there was no standard. The assessment is also very unequal in the whole, and in the parts of which it is composed; so that whether the *shist* with a percentage of the shamul, or the old standard with a percentage on the Bednore and subsequent assessments, or a per-centage on the standard, be taken as a general rule, the inequality will still exist. The only rule which could be prescribed to the mootahdar would be, a percentage of the rent or *gueni*; and if government think that the mootahdar could settle the land tax on this principal, better than the collector, I think that they ought to adopt mootahdarry in these provinces immediately; but in my humble opinion, the land tax ought to be formed, direct with the landlords. I wish to unite, not to cut this gordian knot. If government are resolved to have mootahdars, it may be done hereafter; but to do it at once, would, I should imagine, strike at the root of private property. But if government wish the collector to settle the land tax direct; if they wish to have a just and equal assessment levied; they ought, I think to encourage and support the collectors, as much as possible. The courts of justice ought not to interfere, until the land tax is fixed, and declared permanent by government. If the collector is checked, or discouraged or alarmed by prosecution, his zeal will damp; his caution will degenerate into timidity. While personal responsibility, and the fear of the courts hang over him, he will, it is true, go on, the best way he can, so as to avoid being removed; but no vigorous exertions, without which this kind of land tax cannot be introduced, can be expected from him. The poor will pay more; the rich less, than their share. The cunning will escape; the simple will pay. The chicanery, delay and multiplicity of causes, will prevent the courts from being useful, while they will act *in terrorem*, to prevent the collector venturing on measures, which may be highly equitable and expedient. The collector has an immediate interest in protecting the ryots; and there is little danger of his oppressing them; and if he cannot prevent the temporary oppression of the native servants, it is not likely that the courts will be able. For these reasons, I think that the courts ought to have no interference, ought to take no cognizance of revenue affairs, until the permanent land tax is confirmed: then, indeed, they will be absolutely necessary to defend the rights of the proprietors. The courts have a great deal of business, in deciding causes between individuals. There are many such, relating to land, which are objects properly cognizable by them; but for the collector to be interrupted in the middle of an intricate settlement, such as I have described, will not only be very inconvenient, but will defeat the plan. The courts have a great deal of business, which even the zeal and industry of the judges cannot entirely keep down; because private property in the soil is not so readily admitted, nor well established, in other zillahs. Indeed the people complain generally of the delay, which seems an unavoidable attendant of the courts of justice. However, every thing ought to be done, to settle the civil suits.

The people of Soondah, Bilghi and Wynaad, complain of the hardship of going below the Ghauts. I should think, that the courts might benefit agriculture, by gradually adopting rules which may facilitate the alienation of land. The registry of all deeds, leases and mortgages would also be proper, for the reasons I have already stated. The Regulation 1802, does this in some measure, it is true; but it may not be sufficiently rigorous. I would have all such deeds invalid, unless registered in some public office. A merchant has a plea for complaint if he is forced to register his transactions; but not, one would think, a landlord, whose property is seen, known, palpable: no one can be mistaken respecting his income; the general value of his estate, and the amount which may be safely advanced upon it. Secrecy does not seem necessary, unless the landlord means to deceive, by a secret alienation, or double mortgage. The courts might also simplify the various deeds, conditions, and

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gradations of mortgage, lease and sale; and establish certain forms, which would facilitate decisions, and render transactions more certain. The gentlemen in Malabar can do this, the more easily; since they are so well acquainted with the language, customs, agriculture and laws of the county.

The atrocious deeds which were formerly so frequent in Malabar and Canara, are said to be less common. The rebellions of Malabar were not objects of police, but civil wars; which burnt with a raging or smothered flame, ever since the company got that province: Mr. Baber cannot be too highly commended or rewarded, in my humble opinion, for his zeal, activity, and success, in suppressing the Pyche rebellion, which has cost the lives of a great number of brave officers and troops, and enormous sums of money; all which loss and destruction, must have continued, had not Mr. Baber finished the rebellion by surprising the Rajah.

The Mopulah rebellion was suppressed by the patriotism, talents, and activity, of Captain Watson and his Kolkar corps, which has suffered more, and merited more, than perhaps some regular corps. Indeed, considering the strength of the country, the dreadful effects of the climate, and the long impunity, I may say, which the rebels enjoyed; I think that the present [983] tranquil state of the country reflects the highest credit on every person connected with the administration of Malabar. Canara is like Malabar; and has been the scene of frequent rebellion and civil war. It has been quiet since the first year of the Company's government; because Major Munro took proper measures to secure tranquillity when the province was first subdued. Had he not acted, in so prompt and prudent a manner, it would have been the scene of the same confusion which has distracted Malabar, since it came under the Company's government.

The police of Canara has therefore been excellent, as well as that of the Ceded Districts; although travellers may sometimes have waited half an hour for their eggs and milk; and even then, have got stale ones. Considering the former state of these countries, the property and persons of the people are secure. No person, who has conversed with the people of these provinces, can have failed to observe their general opinion on this subject. This good policy arises from the rigorous prosecution of offenders, and from the co-operation of the body of the people, who have been brought to support the civil magistrate. The collectors ought, as has been already proposed, to superintend the police; but, I should think, ought not to be too much burthened, with minute ordinances. If they are distracted with minute regulations, they cannot attend to the more important parts of their duty. The judges would then, be relieved from the vexatious and tedious duty of the criminal department: and would have more time, and a more collected mind, to attend to the decision of civil suit, which is certainly more difficult, and perhaps more important, than enquiring into thefts and robberies. If the decision of civil suits is delayed; property becomes less valuable, and the collection of the revenue, may be impeded.*

The courts in the Ceded Districts have but few causes; which is partly owing to the poverty of the people, and partly to the attention which has been paid by Colonel Munro to the decision of suits. The courts ought to postpone the consideration of causes in which the ryots are concerned, during those months in which they cannot leave their fields, without loss.

So much has been said on the subject of police, that it seems unnecessary to say any thing more on the subject, except to observe, that as far as I could

* There is no immediate necessity for deciding civil suits; and they are sometimes put off, on this account; but the Courts of Circuit come round, and keep the zillah judge so alert about the criminal department, that the civil judicature is apt to become a secondary business. Indeed, it seems as if every thing was to be sacrificed to the execution of the laws respecting thieves and robbers.

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see the police of Malabar, Canara, and the Ceded Districts, is very well managed; that, considering the former state of the country, that persons and property are secure; and that this happy state of security is owing to the wise arrangements of government, and to the talents and exertions of the gentlemen who now manage those provinces. The few persons with whom I had an opportunity of talking, and the observations I was able to make, convinced me that the people are very well pleased with the administration, although in the Ceded Districts they complain about the bad seasons. If they murmur any where, it arises from ill humour occasioned by idleness and security. A fine rain would give them employment and good spirits.

On the whole, the situation of the provinces which I have visited, has appeared such as to give me great satisfaction, although I do not stay long enough, nor perhaps take the proper means, to acquire minute information.

It will be found that these provinces, when settled in the way proposed, will be in that situation, which the soundest authors, the greatest political economists, and wisest statesmen, have ever thought best suited to produce general happiness, and the greatest agricultural improvement.* They will be divided among a yeomanry, or great number of small proprietors. I shall not attempt to quote, because those who take the trouble to read my paper have, I dare say, read more, and remember better than I do. However, I cannot help observing, that ancient Egypt, China, and India, under its native princes, Italy, under the ancient system, have been most celebrated for agriculture and great population; and that all these countries, while they flourished, were cultivated by a number of small proprietors, or by small farmers, who paid so light a rent, that they were nearly on the same footing, as proprietors; because their favourable tenures were secured by custom. Italy, which, when conquered by the Romans, was full of people; and cultivation fell off when great citizens engrossed great estates: when rivers, which had formerly divided independent states, became the boundaries of private estates. The Roman is said to have supported his family, on the produce of an acre; two jugera was the allotment to early settlers.

Europe, which was so fertile under the Roman government, became a wilderness, when shared out among the northern chiefs, who conquered the provinces on the fall of the empire. This may be attributed, in some measure, to the destruction of men and stock, during the invasion of the barbarians; but Adam Smith attributes the continued discouragement of agriculture, from the fall of the empire to very late times, to the law of primogeniture and entails, which kept great estates united. The wisest politicians have condemned all laws which tend to fetter the free alienation, and check the division of land. The grandeur of England is in a great degree, to be attributed to the wisdom of Henry VII. whose whole reign was employed in depressing the very great, and raising the very low. [984] The law of ejectment; the evasion of entails; the invention of long leases; the conversion of sub-tenants into sub-proprietors; the emancipation of the smaller landholders from feudal services, which all seem to have been effected between the times of Henry VII. and Charles II. are supposed to be the chief causes of the prosperity of England.

The agriculture of France, and other continental countries, has been confessedly checked, by the laws which enabled the great to keep together vast estates. Where estates are very large, they must be managed, either through the agency of rapacious bailiffs, or leases to farmers. The great land-

* In countries like these, with respect to climate, manners and institutions, the arguments and instances produced by Arthur Young in favour of large farms, in his comparison of French with English husbandry, do not I think, weaken the force of these, my observations; because I shall show it is a general want of stock, and general poverty, which keep tarms small at present; and the Hindso institutions will always have a tendency to keep them small, even after stock has accumulated.

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lord is usually a proud noble, an expensive trifler, or an idle esquire; and they are full as likely to be so (and where they exist, are as much so), in India, as in Europe. If such a landlord manages any part of his estate himself, he generally does it badly, and consequently occasions a loss both to himself and to the public; because, the better a farm is managed, the greater the produce, and greater the rent. The farming of gentlemen is a losing concern. In England, indeed, some noblemen and gentlemen of great estates, are not only skilful farmers, but philosophic improvers, who have brought down all the secrets of chemistry to assist mother earth, in performing her task. Where there are such landlords, no doubt the argument does not hold good; but in general, few such men will be found, in great estates, especially in India. They in general either farm badly through the agency of bailiffs, or they let their land to farmers. Farmers are not so anxious to improve the land, as proprietors. Even long leases do not give a man such an interest in the soil, as actual property. If long leases are allowed to be a great source of improvement, how greatly must actual property excite industry? When a man knows that the land is his own; that his son will succeed to it; that he has no lord, no superior, none to share in the fruits of his industry; that he and his posterity, are to reap the full harvest of his labours; his exertions must be greater than those of the farmer, whose lease expires, in a few years. In India especially, where professions, and that of husbandry, are hereditary; where a man's first duty is to get a son to succeed to his place in society; the hereditary possession of a small estate has every charm that human passions, and Indian prejudices, can inspire. In other provinces (*i. e.* except in Malabar and Canara) the only landholders are enaumdars, who show the greatest attachment to their enaum lands. The laws and customs which keep great estates together, originated in pride and fear. They were only suited to, and admitted into countries, where the sovereign power was weak. The great improvements in the police, as well as agriculture, of Europe, have chiefly resulted from breaking up those overgrown estates. It may be said, that great estates never existed in India; but the same kind of policy which kept them united so long in Europe, produced poligars, rajahs, and zemindars. Force, official convenience, and defence under weak governments, seem to have produced these monsters in civil society; but as they were all officers of government, or pensioners, or petty princes, they seem neither to have claimed nor exercised the rights of property in the government, nor did they interfere further than to receive the circar rents from the ryots; they affected, and still affect, the style of princes. Where such people existed, it was very proper to keep them quiet, and convert a dangerous chieftain, if possible, into a country gentleman of large estate; but it was in itself, inconsistent with prospects of agricultural improvement. It might be state policy; but it was not of itself, immediately adapted to increase the produce of the land, or the general opulence. To make a petty prince, a great military or police officer, the landlord of an immense tract of country, including towns, and rivers, and forests, and mountains, and roads, might have been prudent, just as war, as expense, as sacrifices of territory, are sometimes prudent; but it could never immediately effect the improvement of agriculture, or increase the general prosperity, except indirectly, by securing the state from the opposition, and even rebellion, which those chieftains might have excited. It indeed produced advantage to the country, by limiting the demand of government; but demand may be limited, without creating great landlords, or rather great farmers, of revenue. To convert an hereditary office, a jurisdiction, or military district (an office which, at most could be considered a kind of incorporeal property) into a parcel of land, into absolute partible property in the soil; appears to be doing what the policy of Europe has been labouring for ages, to undo.

It would be equally contrary to that policy, to introduce mootahdars into these provinces with a view to condense property, to unite small and create

great estates; except that the policy, which may have justified the measure in the Circars, where those chiefs existed, directly opposes it, in these districts; and that no great advantage, but very great disadvantages, would probably result from so unjust an operation.

Unless the rights of the present proprietors are secured, by a fixed land tax, assessed by government itself, they must fall into vassalage. They will become mere tenants, instead of proprietors; instead of cultivating their own, they will cultivate their masters lands, and according to the usual course of things, will cultivate worse.

Some people may imagine, that mootahdars are better than small proprietors; because large farms are supposed, by some writers and farmers in Europe, to be better than small. But the slightest attention to the subject, convinces one, that this great question, which has employed the pens of theorists, and the ploughs of practical speculators in Europe, is not connected with the subject of mootahdarry and ryotwarry.* [985]

Whether there are mootahdars or not, the same cultivators who have cultivated the earth hitherto, must go on cultivating it, hereafter. The mootahdar is a farmer of revenue; not a farmer of land. He may have some bullocks, and be a ryot himself, too; but as a mootahdar, he can never cultivate, and hardly ever superintend, even the cultivation of his own mootah. He must, and will, let out his land to the present occupants; even though he were constituted by law, lord of the soil. No others, could pay so much rent; because they could not, generally speaking, cultivate with so much success. Therefore, even though he could, and were, to turn them all out, and undertake the cultivation with his own bullocks, slaves, and labourers, had he stock to do it; he would most likely be ruined.

Agriculture has been extended and improved in Europe, since cottagers were turned out of their small farms. I believe, that one good and skilful farmer, with good implements and cattle, and half a dozen able labourers, could do more than an hundred families of idle highland cottagers could do formerly; but this is, because the cottagers in ancient Europe, and now, in some parts of it, were idle, ignorant people, whose farming was bad. They did not make the land produce half what it could, and has since produced, by better management; yet they consumed more, than a few better farmers would require. But the improvement did not result from the mere union of small farms. It arose from turning out ten people, who could produce but little; and putting in one good farmer, whose skill and industry, and stock, enabled him to raise more produce than all the ten could do before, at so much less expense, and therefore to pay so much more rent. These cottagers, were originally slaves, and retainers of the great landlord, and were a very ignorant, idle, turbulent set of people, from whom no great exertions could ever be expected; but the ryots of India are a very different set of men, who have reclaimed waste, and practised husbandry with skill and success, from the most remote period. The mootahdar could not pretend to teach them their business, and instruct them in that noble art, which is their patrimony. The hereditary profession of husbandry, and occupation of certain lands, gives them an hereditary knowledge of the soil and seasons, and proper mode of culture, which no stranger could possess. The mootahdar has no more skill than any of them; and could not, therefore improve the husbandry by superior knowledge.

Another advantage, usually attributed to great farms; is the scope which a great capital affords. The great farmer may keep certain fields under particular crops and management; he may have fallows and routines of crops; he may

* Arthur Young's precise investigations and deep reasonings apply to the agriculture in England and France; but not to mootahdarry and ryotwarry.

make every thing turn to account. The great farmer no doubt, in India, as well as in Europe, has great advantages; and is enabled to make a greater profit, in proportion to his rent, than the small farmer. About 400 acres in the upper country of India, as well as in Europe, seems the best size.

A farmer for instance, in the Ceded Districts, who pays 200 pagodas per annum, makes a greater profit, and raises a greater produce in proportion to that rent, than the poor farmer who only pays 100 pagodas. However, in this case, the profit of the great farmer will not be more, than the interest of his capital employed in his farm. The poor farmer has no stock of value employed, at least none to signify; while the great farmer has a great many bullocks, a great deal of stock, a good deal of ready money to pay his expenses; all which constitute his stock, and which must be replaced, with a profit. His original stock must be renewed, his annual expenses repaid with interest; so that were the accounts of the great and small farmer fairly balanced, it would most likely be found, that in proportion to the stock, skill, and labour employed, the great farmer had not raised more produce, nor derived a greater profit, than the small farmer. If a farmer has stock sufficient for the field he occupies, his produce and profit will be, in the same proportion, whether his farm be small or great. The earth generally produces, in proportion to the labour and expenses bestowed upon it. The division of labour, so important an advantage in manufactures, has little effect on agriculture. If this is the case in Europe (and the best authors, especially Adam Smith, seem to think so) great capitals can do little in Indian husbandry, by promoting the division of labour; even in Indian manufactures, circumstances render the division of labour almost unnecessary; at least there are few manufactures, in which the division of labour is carried far. If therefore, the division of labour, which does so great things in the manufactures of Europe, is in a great degree unnecessary in the manufactures of India; and if the division of labour does so little in the agriculture of Europe, how shall we expect any great advantage from it, in the husbandry of India? It seems evident indeed, that in Europe, great farmers have improved the breed of cattle, have gone to great expense in manures and improvements. They may do so here too, as they get gradually and naturally wealthy, by the increase of their stock under a light land tax; but they will, perhaps, never be like the great farmers of England, who are like great ship-owners. The one, have agricultural stock; the other, nautical tonnage. It is the same to both, in what parish or in what part they find employment. Their stock will find employment, and the owner will take care of it; but to such farmers and ship-owners, the sea and earth are alike indifferent. Perhaps it is farmers of this kind, that are the greatest improvers and breeders of cattle. Their stock and spirit incite them to improve. Here, stock and spirit are in general depressed, by a heavy rent or tax; improvement is therefore slow.

But even did great capitals, lodged with a few, promote improvement, more than the same capital shared among many small farmers; it would not signify, in respect to Canara and Malabar, where they are proprietors, not farmers. I will admit, that had I a large estate, I would rather let it out to a few rich, than to many poor farmers; not so much, because I thought that they could raise a great produce, and pay more rent, as [986] because my rent might be more secure. But the question is, whether great proprietors are better than small? and I think it evident, that a number of small proprietors, are better, in every respect, than the same land and capital, in the hands of a few great landlords.

Where a great noble or a great rajah draws the rent, or even great part of it, from a large extent, it enables them to live in leisure and affluence, and to employ many idle servants, and consume many foolish articles of luxury. The

whole rent which they draw, goes to feed the idle and unproductive; for, footmen and peons, opera girls, and dancing girls, giving great dinners to country parties, and giving treats to Brahmins, are expenses which bring back nothing. They are all their consumption, there is no reproduction; and they are consumed, in a great degree, upon worthless domestics, and in waste. So it is, if their rent is spent in trifling articles of luxury, because they feed those artists, the manufacturers of those trifling articles which they delight in so much; but it were better that such artists received no encouragement, for if they did not, they would be forced to betake themselves to other more useful occupations. Thus, rent enjoyed by great nobles, and great rajahs, is spent on menials and ministers of luxury and ostentation, and the country is doubly impoverished. It is impoverished, by being obliged to support this swarm of drones; it is impoverished, by having so many hands withdrawn from useful labours. Keeping 5,000 of these idle hands, is as great a burthen as keeping 5,000 soldiers. Many of our provinces groan under this burthen. The landlords rent in the Northern circars is divided between the government and the zemindars. The government expends a great part of this rent in supporting the judicial, revenue, and military establishments; but besides, the country supports an host of rajahs, with all their dependant relations, Brahmins, peons, elephants, chobdars, and servants. They are supposed to render an equivalent, by their skilful management, and clever arrangements respecting the landed property of which they are termed proprietors; but did their share of the rent, be it great or small; did the sums which are idly expended or hoarded by them, go at once to the tribe of husbandmen the ryots; how great an increase of general comfort, agricultural stock, and improvement, would ensue. I do not imagine that it can ever go to them, now. It will enable the rajah to keep an elephant, perhaps, if he had none before; or half-a-dozen, where he had but one before; but it will not go to increase the stock of the ryots. The rajah will, to the end of the chapter, get as much from them as ever. It must be always kept in mind, that remissions granted to ryots, are like money lent out, at interest; they must come back, with a profit. Where the rent goes to a small proprietor, it is immediately added to the agricultural stock; applied to the improvement of the land; to the support of productive industry. It is the great advantage of small estates, (by small, I mean such as can be managed, by their owners) that the rent is not diverted from the land. I have attempted to trace the expenditure of the rent drawn by great landlords. I will try to show, how it will most probably be disposed of, by a small proprietor.

The farmer pays his rent, the net produce of the land, to the great landlord from whom he rents, and begins his next year's cultivation with the same, or at least with but a small increase, of stock. The rent would be sent by the landlord, and would not in general be added to the agricultural stock, not, at least, until the ostentatious or frivolous wants of the great landlord had been supplied. But the proprietor (were this farmer converted into a proprietor of the same land for instance) would keep the rent himself, and dispose of it according to disposition. Frugality and moderation are, in general, among the virtues of a small landholder; at least, there is more chance of finding those virtues among a set of men who have been celebrated in all ages and nations for them, than among the great, who are notorious for the contrary vices.

If a small proprietor is very frugal, he will save the whole landlord's rent, not spend one farthing on his personal expenses, but invest it in that kind of stock which he considers most profitable and secure; and his situation agricultural stock will be the most obvious. He will, therefore, apply the landlord's rent to the purchase of more bullocks, if he wants them; he will plant a few trees; he will give his land a better manuring, or clear a field of waste; knowing the

Sic in orig.

certain profits which must arise from his secure possession of the land, he will most likely expend all the rent upon his land, as far as it is susceptible of improvement. If he has saved more than he can readily and probably employ, in increasing his stock, or improving his estate, he will lend it to some others, to employ, in the same way; for a man of his turn will not lend to a spendthrift.

If the proprietor should not be quite so frugal, or rather so penurious, as the one I have described, he will expend part of the landlord's rent, in wearing a good cloth, in purchasing toys for his children; he will marry his daughter, and thus get rid of half his stock, in a way which tends to general advantage; because, the wants and enjoyments of a man of his moderate circumstances, are not luxurious nor ostentatious; he encourages and employs manufacturers of articles of necessity. The half of the rent which such a man may save, will be vested in agricultural stock, or in the improvement of land; or if his estate and stock are not susceptible of improvement, will be of this way of thinking, and will most likely act in this way.

If the small proprietor be idle and extravagant, he will no doubt spend the whole rent in personal gratification; and this habit will at last ruin him, and force him to sell his land to some thrifty proprietor, such as I at first described, who will take better care of it. [987] But among small proprietors whose moderate circumstances oblige them to habitual economy, such spendthrifts will seldom be found. Circumstances form habits; and small estates, would form frugal swains.

Here are three probable results from the different dispositions of three small proprietors, whose estate were just large enough to employ their skill and stock; and the farmers profit and wages of labour on which, would be sufficient to support them, as tenants.

If the estate be much larger than the small proprieror can manage, from want of stock, he will let part, and apply the rent to the accumulation of stock, which will soon enable him to cultivate the whole himself; or if it be too large to be managed by one person, he must continue to let part, until the Hindoo law of succession, or other event, may cause a division and diminution of it.

If the estate be very small (so much so, that the wages of labour, profit of stock and reward of skill, be not sufficient to support the proprietor) he must, whether he be prodigal or frugal, break in upon the rent, and endeavour, by great frugality and industry, to improve his land and his condition.

If he has bad luck, and can go on no longer, he must, like poor proprietors poor tradesmen and poor farmers in all countries, sell his land and stock, and, turn labourer; but while a man has a spot of his own, to labour upon, nothing but very great imprudence, or unusual misfortune, can reduce him so low. The climate in Malabar and Canara will generally secure him from the misfortunes which usually ruin farmers, in other parts of India, bad seasons; and it may be expected that his habits of frugality and prudence, which all small proprietors, and especially Indian proprietors have, will generally preserve him from the bad effects of folly and extravagance. Although the ryots are liberal, if not profuse; they care little about money; because, accustomed to pay the circar, and because an industrious ryot can always borrow; he can always pledge his labours, mortgage his skill in husbandry, and borrow money. His industry is a stock which seldom fails; he has therefore credit. But this is no reason for drawing a heavy rent from him. His charity is great, and in most parts of the country, a certain proportion of his profit is supposed to be expended in charity; and an allowance is accordingly made: but charity begins at home, and he will take care of himself, and not to expend his whole profit, when he has the means and the incitement to increase his stock, and add to his own comforts.

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If great landlords are better than small, on account of the capital, government must be the best of all; because no individual, however wealthy, can vie with government in point of capital, nor will any individual be more inclined, or better able, to promote extensive plans of improvement. But it is confessed on all sides, that any thing is better than to have government, the landlord: and by the same reasoning, it would appear, that as a great landlord is better than the greater sovereign; so the small proprietor is better than the great landlord. The economy, attention, and intimate knowledge of the soil, its capability, the proper mode of culture, are much greater advantages in husbandry, especially Indian husbandry, than a great capital. Where there are tanks, indeed, a capital is necessary; but government must superintend great tanks at all times. (But in Canara and Malabar the small proprietor will pick up every stone, root out every weed which can stand in the way of, or draw nourishment from, a plant; he will cut away the sides of hills; he will dig manure, turn the soil, plant a cocoa nut here, a pepper vine or pumpkin there, as petty convenience may suggest; he will bestow on his little spot, all that minute labour and attention which is so important in Indian husbandry, and especially in Malabar and Canara.) Each man lives on his estate; and the enclosures, the neatness of the culture of each small spot, show the attention with which the proprietor improves, I may say embellishes, his little ground. In the vicinity of great towns on the Malabar coast, where there is a good market, and property is secure, the estate of each proprietor is enclosed with high banks formed at a great expense; and all within this mud boundary, shows that every inch has experienced the care of its master. I never saw so much neatness, attention, and enclosure, in the neighbourhood of our largest towns, on this side the peninsula. I have, indeed, sometimes seen fields enclosed with briars, as the crops were rising; and in the Ceded Districts, particularly, the remains of milk hedge enclosures, for a long way round the village, show its former prosperity. These enclosures, however, generally surround the enaum lands of the village officers, and are consequently, private property; but I never went far, without seeing spaces overrun with grass between the field and the road; sometimes, great chumps of bushes and long grass, in the middle of a field; sometimes, a solitary field, overrun with bushes, although as fit for cultivation, as the cultivated fields which surrounded it; all these marks of slovenly husbandry, show that it is circar land, not private property; that the land is cultivated by poor farmers, not by proprietors.

But to return to the question of great and small farmers, or great and small estates: for the next argument I shall use, will apply to both. It will be found that all over India, it is want of stock, not want of land, that keeps down improvement. Indeed, it appears so absurd to discuss the question of great and small farms, in a country where farms must be small, because farmers are poor, that I do it merely to convince people who may suppose that it applies to India.

It neither applies to Indian husbandry, nor to zemindars and mootahdars; for, though I have indulged myself in arguing against great landlords, yet zemindars are never, either great landlords or great farmers. Few zemindars in India, have ten bullocks employed in cultivation. I beg every man who takes the trouble to read my paper, will remember this all through—the Zemindar is merely a farmer of Revenue; not of Land. [988]

In Canara, the proprietors have not capital to manage their estates, small as they are; they are obliged to let out part, though they admit, what is evident, that it would be more profitable to keep them, in their own hands. They now keep as much as they can, and if they had stock, they would keep more; so that, it would seem, that the estates, small as they are, are already too great, in some instances; and that a further division and diminution, rather than an

union of estates, would promote improvement. It is the general want of stock, rather than an improper distribution of the little there is, which keeps down improvement. A light land tax in Canara and Malabar, is the only thing to increase the stock of the country; to make those who are now thriving proprietors, opulent; and those who are now poor, thriving. In other provinces a light assessment, which shall leave to the farmers a share of landlord's rent, will have the same effects. But collecting the rent through the medium of an hereditary bailiff, such as the mootahdar, who seldom has half a dozen bullocks of his own; who is a mere farmer of revenue, can do no good to the country, by increasing agricultural stock. If indeed, the sunnud of permanent possession, Milkuit Istimrar, had a magic operation; if it at once doubled the agricultural stock of the country it would be far superior to the philosopher's stone, and I should acquiesce in its immediate and general introduction into these provinces; but no person will mistake so far as to believe, that we can create property, by a stroke of the pen; without making some sacrifice. We must either give up a share of the advantages now drawn by government, or we must transfer individual rights, to do any material benefit to the mootahdar. If we set up a mootahdar, he must be raised either, at the expense of government, or of the ryots. If it be done at the expense of government, the capital of the country will be increased, in proportion to the sacrifice made by government. If it be done, at the expense of the ryots, the general stock and property may be in some measure transferred, but not generally increased.

In Malabar and Canara, where there are no tanks, I do not see how great capitals could be employed, even though we could make them. Some expense is incurred by damming up rivers to prevent their flooding, or to preserve their water for cultivation. This expense should be considered, and deducted from the rental of the estates in which it is usually incurred. The land tax will consequently be lighter. Stock may be expended, in planting gardens in particular situations; but of all kinds of husbandry, gardening is best managed by a small proprietor. The minute attention, local knowledge, and petty hand work, which a garden requires, can be given much better by a small proprietor, than by any other person. The same cause which makes the labour of hired labourers cheaper and more efficient than that of slaves, makes the exertions of the farmer still more efficient than that of the labourer, and the proprietor's labours again more efficient than those of the farmer. The more their interest is concerned, the harder they work; and with the greater effect is their labour applied, whether it be that of the head or of the hand.

The issue of tuccavy in Malabar is not usual, though it is in Canara and the other provinces. But there it would become unnecessary, if the proprietors were not in some cases over-burthened with the land tax. But if the old custom of receiving tuccavy should still make the people expect it, I see no good reason why government should not assist its poorer subjects, with an occasional loan. The issue of tuccavy does not prove that great farms are necessary, that mootahs are great farms on great estates, and therefore better than small. It only proves that there is but little stock in the country; that poor men have no money, and must either borrow or beg; that the assessment is too high; for if the land tax or rent of a poor ryot, who is forced to take tuccavy, was lowered, his private rent, which he himself keeps, would be increased, so that he could do without tuccavy. It cannot be said of such a man, that he would spend any remission of rent in extravagant pleasure, nor save it to carry on his cultivation; for the collector is satisfied with his industry and frugality, before he trusts him with an advance of tuccavy: and the same honesty and frugality which gives him credit to borrow of the circar, would make him apply his increased share of the rent, to the accumulation of stock. Where the land is private property, and the proprietor draws a good share of the rent, the issue of tuccavy is not absolutely necessary, because he could always

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borrow of an individual on the security of his land, as a great many landholders and ryots now do; but even though he can borrow of an individual, he will sooner apply for tuccavy, because there is no interest to pay. As government are interested about the ease of the people, and always have a few thousand pagodas lying idle in the cash chest; and as they must have collectors and accounts, whether they advance it or no; and as such collectors and accountants have hitherto safely transacted the business relating to tuccavy; I see no reason why government should refuse a loan to its poor subjects, when they have money lying idle in their each chest. I fancy, that some of the petty princes, and even the great king of Prussia, did not think this piece of policy beneath them in Europe.

I have said a good deal about great and small farms and estates, not because it relates to the question of ryotwar and mootawar, but because, from the inaccuracy of the English language, the term, farm, applies to farmers of revenue, and farmers of land. One of our chief faults in India, is the considering things according to their English terms, which are indeed ambiguous, as applied to English affairs; but when applied to Indian concerns, are sometimes unintelligible. A farm in some of our regulations, seems to be judged of by the same rules, whether it be a farm of land, or a farm of revenue. The arguments applicable to a farm of land, are used in respect to a farm of revenue; those applicable [989] to a farm of revenue, to a farm of land; and those applicable to either of them, great and small estates.

As we generally see Indian affairs with English eyes; and carry European notions into Indian practice; it may be neccessary to say a little respecting the gradation of ranks, or in other words, the inequality of condition, which is supposed by some to be necessary in a well ordered society, and may be urged as an argument against the general distribution of land, among a great number of small proprietors. Our veneration for wealth is very proper, perhaps, because it tends to the security of property; but sometimes we seem to carry it so far, as to imagine that opulent men enrich society, instead of society enriching, them. When a man has acquired wealth by superior industry, or talents, or good fortune, or when his ancestors have acquired it, his wealth entitles him to respect. It is the great end of civil compact, to secure it to him. Were it not secure, industry would not only be damped; but a general confusion would take place. This is all evident; but for us, to set about a scheme to make a certain set rich, at the expense of the public, with a view to public benefit, is to commit injustice, without obtaining any equivalent advantage; and the least evil it will occasion, will be the hastening perhaps the chief evil of opulence, the inequality of conditions; for though the rich and great, especially in the East, sometimes imagine that their wealth and grandeur promote the public prosperity, yet it will be found, without a very close enquiry, that this inequality of condition is an evil, although a very necessary evil, which always accompanies, and is therefore by superficial observers thought to be the cause of national prosperity; but although it be like some other evils, the constant companion of opulence, it is still an evil both in India and Europe. If one rich man engrosses many of the good things of life, many poor must go, without them. One fat rajah supposes fifty-two ryots. These inequalities are the consequence of opulence, and are on the whole, evils, which will follow of themselves, as far as the customs of the Hindoos allow them. We need not hasten them. If any of the landed proprietors of Canara, or Malabar, and the rest of the Peninsula (if we make them all landlords) should by industry and good fortune increase their estates, so much the better. I heartily wish they may. I should never propose an Agrarian law. I would never interfere with their estates, acquired in this natural and gradual manner; but when we are settling a country, we must not

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try to introduce inequalities, by positive regulations; we must let them all start fair; and leave the rest to fortune, and their own industry. If any become rich, buy land, and raise a great estate, it will probably be divided at their decease, and as many more estates as there are heirs, will spring up from the ashes of the rich old man; but the generality will remain more nearly on an equality, than in most other countries; because the climate of Malabar and Canara yield a surer harvest than in other countries, and because their industry and parsimony are nearly the same.

This equality of condition, in respect to wealth in land; this general distribution of the soil among a yeomanry, therefore, if it be not most adapted to agricultural improvement, is best adapted to attain improvement, in the state of property, manners and institutions, which prevail in India; and it will be found still more adapted to the situation of the country, governed by a few strangers, where pride, high ideas, and ambitious thoughts, must be stifled. It is very proper, that in England, a good share of the produce of the earth should be appropriated to support certain families in affluence, to produce senators, sages, and heroes for the service and defence of the state, or, in other words, that great part of the rent should go to an opulent nobility and gentry, who are to serve their country in parliament, in the army and navy, in the departments of science and liberal professions. The leisure, independence, and high ideas, which the enjoyment of this rent affords, has enabled them to raise Britain to the pinnacle of glory. Long may they enjoy it;—but in India that haughty spirit, independence, and deep thought, which the possession of great wealth sometimes gives, ought to be suppressed. They are directly adverse to our power and interest. The nature of things, the past experience of all governments, renders it unnecessary to enlarge on this subject. We do not want generals, statesmen, and legislators; we want industrious husbandmen. If we wanted rank, restless and ambitious spirits, there are enough of them in Malabar, to supply the whole peninsula; but these people, are at least an incumbrance, if nothing worse; they can never do good, and at all events, consume a good deal, without rendering any equivalent service to the public. We must therefore avoid the creation of more, though we submit to the necessity of supporting those who now are.

Considered politically therefore, the general distribution of land, among a number of small proprietors, who cannot easily combine against government, is an object of importance. The power and patronage, and receipt of the circar rent, will always render zemindars formidable, but more or less so, according to the military strength and reputation of the government. It is difficult to foresee what may happen in the course of a few years; and it is our interest to retain in our own hands, as much power and influence as is consistent with the preservation of the rights of the people. By retaining the administration of the revenues in our own hands, we maintain our communication and immediate connection with the people at large. We keep in our own hands, the means of obtaining information, the knowledge on which alone the resources of the country can be drawn out; the policy administered with effect; and perhaps the body of the proprietors secured in their possessions. [990]

Our first object is to govern India; and then, to govern it well;—and in these provinces, it would seem that both these objects, a strong government, and the security of private rights, would be attained, by a settlement such as I have proposed.

The general distribution of land among a great number of small proprietors; will also contribute to the general happiness of the people. I say happiness, because it is our duty to consider the happiness of the mild, industrious race, which Providence has placed under the British government, before revenue or any other objects. The domestic happiness, independence, and pleasure of a

country life, which the distribution of landed property alone can confer on the multitude, make this far superior to any system. It may be considered an Utopia by some; however, I think that government can and ought to extend this happy system to these provinces. The people of this country are peculiarly adapted to thrive, as small proprietors. All their customs, opinions and virtues, are suited to this short of life, and adapted to make them succeed in it. No people are fonder of a house, ground, and place of their own, of their families, of fame among their equals, of their hereditary occupations, and of the profession of agriculture, than the Hindoos. Had they a field for a display of the industry which these feelings would excite, this great country would have a different appearance.

The ryots are laborious, and in some respects, parsimonious, inherit their skill and attachment to husbandry. We sometimes, especially those among us who know least of them, affect a contempt for the natives; they are indeed, objects of pity, if our contempt for their character, suggests ideas of arbitrary government: but considered as husbandmen, who have understood and carried to perfection that primæval business of man (the cultivation of the earth) for thousands of years, they are very respectable. A few centuries ago, the peasantry of England, and even now, the peasantry in many parts of Europe, are considered as inferior beings by their proud masters, the great landholders, (the zemindars) who urged their idleness, ignorance, and brutality, as a reason for keeping them in vassalage. Some great philosophers have affected to attribute to them indolence, not to be excited by any inducement; want of mental and bodily strength, which fitted them only for slavery to the people of hot climates.

They attributed to climate, what is rather owing to the nature of the country, open and subject to invasion, than to the natural character of the people. It would be impertinent to show that the people of hot countries have been conquerors, sages, and statesmen, merely to prove that the ryots are capable of becoming independent proprietors; but I cannot help observing, that Europe, now so industrious, when abused by petty tyrants, distracted by civil wars, and invaded by barbarians, was worse cultivated than this country perhaps ever was, since the days of Menu, who is said to be Minos; and that is carrying their cultivation far enough into antiquity.—The farmers of Europe seem to have been far less skillful, industrious, and respectable, for many centuries, than those who have survived the calamities which have now for so many years, been heaped upon these provinces. The people of India cannot be accused of neglecting their own interest; we see instances of industry and parsimony, which jews might boast of. The people of the towns in which property is secured by courts of justice, take as much pains, run as great risk, and succeed as well as any people in the world, in acquiring property. It would be monstrous in us to lay it down as a rule, that they must be stimulated to industry by an heavy assessment; driven like slaves, not led like men by a sense of interest; that they are incapable of property, and must be urged by a heavy rent, and then justify our rule, by a quotation from Montesquieu or Aristotle, that the natives of hot countries are only fitted for slavery. Several wise statesmen and fine scholars have thought otherwise, when they knew their language, works, and qualities. Their superstition may be lamented; but it is the superstition of government, not of the people, that ruins or depresses national prosperity; the same desire of gain, the same self-interest, which urges Jews, and Turks, and Christians, will stimulate their industry. The Moors of Spain were, and the Moplas of Malabar are, a most industrious people; the Turks of Europe, the Moormen of the Carnatic, are a most lazy people;—yet they are of the same religion. The Hindoos, who formerly embellished, were a different set from those who now vegetate in many parts of this country;

Sic in orig.

whether they worship domestic devils, as they do in Canara, or big-bellied gods like Guenies, or monkey-gods, as Hanooman, they will attend to their own interest, as soon as security and property are bestowed upon them. The innocent polytheism of the vulgar Hindoo, the sublime metaphysical system of the Bramins, encourage morality, marriage, and the domestic virtues, which produce population and opulence. The same kind of superstition promoted the agriculture and population of ancient Egypt, China and India. Those sages, whose works are read in our schools, whose books, in a great measure, form the minds of our statesmen, learnt their wisdom from India and Egypt. We judge of the high-spirited rajah, the ferocious poligar, the metaphysical Achari, the long-headed Nizam Shahi accountant, the industrious ryot, and ingenious artificer, from those wretches who are introduced to our first acquaintance, at Madras. The natives have clear heads, powers of application and perseverance, in a greater degree than Europeans relaxed in India; and those are qualities peculiarly suited to business, and calculated to produce individual and general opulence. Our superiority is more acquired, than natural. When *they* were a polished people, *we*, in Britain, were savages. The Romans would have thought the people on the banks of the Ganges far superior to those on the Thames: those golden days may return, if we take the proper measures: and we may derive the ultimate advantages. I have been led to this digression on the Hindoos, from [991] observing how common it is for us to undervalue their virtues, and exaggerate their vices.

In whatever way it be done, the settlement ought to be moderate; as long as the people are not oppressed with a heavy land-tax, it little signifies how it be collected. Whether a light land revenue be collected through the medium of collectors, or mootahdars, the country will thrive; but no systems, no cookery, can make a heavy land revenue easy; and under any system, a light land revenue will produce improvement and prosperity. This is a truth, which every enquiry I could make, only serves to confirm.

Having now, I think, said enough respecting these sister provinces, Canara and Malabar, I shall proceed to the Ceded Districts, and begin with some general observations on the revenue systems, which have hitherto prevailed in this peninsula.

So much has already been written respecting the provinces of Malabar and Canara, by people of greater abilities, and more local experience, than myself, that I am loth to treat a subject, already so much better discussed than I can possibly do it; I have gleaned what little they seem to have left, and have compared and considered their opinions wherever I found it convenient.

All this Peninsula, it may be said, except, perhaps, only Canara, Malabar, and a few other provinces, has exhibited, from time immemorial, but one system of land revenue. The land has been considered the property of the circar and the ryots; the interest in the soil has been divided between these two, but the ryots have possessed little more interest than that of being hereditary tenants. If any persons have a claim to participate with government in the property in the soil, it is the ryots; the men who originally reclaimed and cultivated the lands. The country is divided into villages; a village, geographically, is a tract of country, comprizing some thousand acres of waste and arable lands. Considered politically, it is a little republic, or rather corporation, having its municipal officers, and corporate artificers; its boundaries are hardly ever altered. There it stands for centuries and though occasionally injured, or even desolated, by war or famine, the same name, boundaries, interests, and perhaps even families, remain the hereditary tenants of the land for centuries.

The government collects the rent of the village from the farmers who cultivate it. Some of these farmers, have a thousand, but generally less, often under a hundred acres. There seem to have been, at all times, three temporary

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modes in which government collected its rent, and one permanent one, which we have introduced. Of the three temporary modes, the first is the *ryotwar-kulwar*, or individual settlement; the second is the *mouzawar-gangana*, or village settlement; the third, the *ijarah*, or farm of several villages. These are temporary. The fourth, is the *mootahdarry*, or permanent settlement, introduced by us.

Under the ryotwar settlement, where government is supposed to settle and collect the rent from each farmer, the ryots usually, under native governments, pay a rack-rent; at least so heavy a rent that at the end of the year, they are little better, if not worse, than they were at the beginning. Under the Company's government, the whole landlord's rent, that is, the whole net produce, is usually paid by the ryots. In the zemindarry countries, the ryots did not pay so much perhaps to the circar; but they paid a great deal in *gram-kirch*, or village expenditure. This is considered by some persons to be usually an indulgence; but it has every where been carried to such lengths, that it in reality became a fraud on government, by a deduction or an oppression on the ryot, by an addition to the rent.

In districts under the immediate management of able collectors, this expenditure took place, in a smaller degree; not more, than 5 or 6 per cent. perhaps. In the Circars and other unsurveyed districts it might, and perhaps now exceeds 10 per cent. In Polaveram, I remember, the private expenditure exceeded the public rent. In the Ceded Districts, there is, probably, but little private expenditure: but whether it was brought to account in revenue, or privately expended, it was all the same to the ryot; since the revenue and village servants, took care at any rate, to get full rent out of him. The government however, suffers by this clandestine expenditure, not so much perhaps on account of the actual loss sustained, as because, as it is kept in ignorance of the real resources and expenses of the state; it is supposed that the revenues are collected in one province much cheaper than in another, and government is sometimes apt to blame the most frugal collector as extravagant, because he has been more vigilant or candid than others, in having every thing publickly brought to account. I formerly thought, that by a proper investigation into unauthorized collections and disbursements, a considerable sum, which is now spent in this way, might be partly added to circar rent, partly remitted to the ryots in the Northern circars; but that is now impossible. When the revenue administration is vigorous, private assessments are small; when it is weak, they are heavy and frequent, sometimes enormous, as I have instanced in the case of Polaveram. This is one strong reason to wish that the courts had no interference till the permanent settlement was made, and that the curnums be kept under the controul of the collector. Any regulations checking collectors in this respect, seem adapted to shield peculators of revenue. Between the court and cutcherry there will be no means of stopping private collections, unless the curnums be kept under the collector.—To return from this digression, to the rent of the ryot; it is evident that in a country, where stock and population are at a low ebb, a greater share of the produce should go to the ryot, to encourage agriculture. In some part of the Company's country, he may perhaps keep [992] ten or even twenty per cent. of the landlord's rent;* but very seldom so much of the rent sticks to the land; and if bad seasons, during which the ryot can raise no produce at all, be taken into the account, it will perhaps be generally found, that he pays the full landlord's rent. Even though the rent of bad seasons be remitted, the ryot still loses by them, because he must subsist himself and his stock in idleness, upon the profits of former years.

* Note.—Where this is the case, the land is saleable property; or, if considered circar land, the officers of government get something for permitting the farmer to hold it.

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In many places, the trouble and difficulty of settling with each farmer, induced the officers of government to let out the lands of the whole village in a lump to a farmer, who again subrented each field, and settled with each ryot; or to the community of the village, who settled among themselves the amount of their respective rent. The farmer might be partial in distributing the rent of the whole village among the ryots; but they generally settled it among themselves, pretty fairly.

This custom, for the village community to farm the whole village for a certain sum, is common in the Circars; and seems the best mode of management they have there. The zemindars frequently let whole villages in this manner, to the village community, and now sometimes for a term of years. This is the system upon which our permanent settlement should be founded. We ought to make a permanent settlement with the whole inhabitants, for the whole land of the village.

In some cases, neither individual nor village settlements were resorted to. The circar or zemindar, farmed out tracts, comprizing several villages, for one or more years, to great farmers, frequently unconnected with the land; they were often soucars, who had advanced money to the circar, or persons whose profession it was to live by concerns of this kind, and who were like revenue servants, except that their services were compensated by the profits of a farm, instead of wages. The zemindars themselves, were farmers of this description; for their leases were generally annual, and the rent was liable to increase, at the renewal of the cowle.

They were generally more attentive indeed to the interests of the country, than mere farmers; because, as government generally continued them, or were unable to remove them from their situations, they considered themselves more interested in the prosperity of the country. Under the great zemindars this practice will always continue, perhaps because the cheapest way of managing large tracts of country, is size, and other circumstances, more like principalities than private estates. Such zemindars, if they do not farm out in this mode, usually have tehsildars, on the footing of those in the Company's own districts. In some cases, the men who were tehsildars under the collector, remained in the same situation, when the country was made over to the zemindar.

On such large estates, therefore, it would seem improbable that the ryot will derive any benefit from the permanent settlement, any further than that as he is free to remove his stock, and labour to another zemindar, he will probably do so, unless he is well treated. The court is a check also to exactions of the aumildars and farmers.

These three, seem to be the only systems which have ever been adopted, previous to the permanent settlement; under none of them, did the country rapidly improve. This slow advance to improvement was owing to two causes, high rent, and annual settlements. These are the real causes of the general depression of agriculture; and while they exist, no great improvement can be expected. The government, seeing the evils of these temporary settlements, with a view to remedy them, introduced the permanent, or mootahdary settlement, which, in case of zemindars, who were in actual possession at the time of the settlement, seems to admit of little objection: but when the country was divided into mootahs and sold; it may be urged against this system, that it was an ingenious attempt to confer advantages without making sacrifices; that it was an attempt to create property, without rent. It is said by the enemies of this system, that it did not constitute private property in the soil; for that government merely farmed out the landlord's rent to certain contractors, who undertook to collect and pay it regularly, for a certain commission; that the government share of the produce derivable from the waste lands and some

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sundry advantages, were, it is true, ceded to the mootahdar; but that government were determined to get a compensation for these advantages, which they transferred; so they sold the mootahs; that the price at which they were sold, might be considered high to the farmer who bought, but low in respect to government which sold; because the waste, the chief advantage disposed of, is like bales in the company's godown, when there is no demand in the market. In such a case, it may happen that no private merchant can afford to give the Company's price; but still it may not be worth their while to sell for less, because they have perhaps better means of keeping and disposing of them, than any individual. The sum was therefore inadequate to the Company, but very heavy to the purchaser, and must, at all events, have diminished his means of improving his new purchase. Some sensible natives who have been for years, in revenue situations under our and under native governments, and have had concern in mootahs, seem at a loss to understand the policy of selling the mootahs, which they say gives rise to such a scene of gambling that ruins many individuals, and must occasion a loss to agriculture. Low people, shopkeepers, gomastahs and others, often borrow, clubbing their credit together and pledging the future profits of the mootahs, for the security of the loan: this money so borrowed, they pay to government, as nuzzeranah, or purchase money, and are obliged to strain every nerve to repay their creditors. The natives are at a loss to guess what we would [993] be at. Government used formerly, to find it their interest to issue tuckavy, but now on a sudden, without any apparent increase of stock, they not only refuse tuckavy, but (say the natives) by a gambling scheme, drain great part of the ready money, out of the hands of those very persons, to whom they had entrusted the lands, in order to improve them, by increased industry and capital.

Whatever system is adopted, let us not sell the mootahs. This bargain we termed, the permanent settlement; but it was in reality, a contract, an insurance, a farm; it was like a young landlord (say the opposers to this system) who to save trouble, or ease himself of a burthen which he could not support, exchanged the solid property in his estate, for a sum of money paid down, and a rent charge, or annuity secured upon the land. In such a case, the new purchaser might manage better than the first proprietor, and the estate might be improved; so far the public, and even the first proprietor too might benefit; because as he was unqualified to manage his estate himself, his rent might have been less secure, than his annuity; but every one would condemn the laziness which prompted, or the inefficiency which made such a bargain advantageous to the landlord.

The necessities of government, it would appear, obliged them to reserve the whole landlord's rent; their supposed incapacity to manage, made them exchange their solid property for a rent charge secured on the land, that is, on the rent payable by the ryots. But the government did not transfer the actual property in the soil to the mootahdars, and at once make them landlords; because they kept as much rent as they could, and only remitted so much, as seemed absolutely necessary to ensure the realization of it. The price at which the mootahs were sold, shows that the property disposed of, was not valuable: the Salem mootahs originally sold for 19 per cent. on the annual jumma. What kind of an estate is that which sells for 19 per cent. of the land tax, for one year. In England, where the rental is £.2,000. the land-tax at 4 shillings in the pound is £.400.: what would be said to a man who sold such an estate for £.76.; which is 19 per cent. on £.400. But the land-tax of England, in many cases is not in reality sixpence in the pound; so that the estate in England is a very different thing from the mootah in India; as different as a farm is from an estate.*

* Many estates will not sell, at all. Our system of landed property is like transubstantiation. We set out with declaring in the preamble to Reg. XXV. the Mootahdars and

The percentage drawn by the mootahdar, is a commission to ensure him against losses, and to compensate for his trouble and skill of superintendance. Until the net produce of the mootah is nearly doubled, there will be no landlord's rent for the mootahdar. When it is doubled, the mootahdar will pay half to government, and keep half himself, as rent. This increase, may not take place these fifty years, and until it takes place, the mootahdar cannot be a landlord, properly speaking, because he will not enjoy half the rent, but the net produce; the rent must be trebled before the ryots can possibly become small proprietors, and draw a share of the rent. The first increase, must certainly go to the mootahdars, to give them a rent; and even though the net produce be trebled, it is not likely that the second increase will go to the ryots to give them a landlord's rent.

The mootahdar cannot alienate land, he cannot even *legally* let land for a term of years at less than the customary rent; because, did the law allow him to do so, he might clandestinely transfer the pledge which government must always keep, as security for the due performance of his engagements to them. The rents of the lands are the security for the government demand; and they cannot be alienated. The ryot has, therefore, no chance of ever becoming a small proprietor, in the way in which fee tenants and villains became copyholders. There are other circumstances which concur to keep the body of ryots in their present dependent state under mootahdars, and render their situation very different from that of the tenants in Europe, who have become freeholders. They become freeholders or copyholders in Europe, by encroachments upon the landlords, or by improving their lands to such a degree, that the old service or fee, or rent, which still continued the same, became trifling in comparison to the net produce raised on the land, and which became the copyholder's rent, and gave him so great an interest in the land, that he became the actual proprietor. But here, the government, by drawing the rent which is now the full landlord's rent, will prevent the ryot from raising a rent for himself by improvement, and will oblige him to interfere by laws, to prevent the alienation of rent from the mootahdar, who is answerable for his rent. The government must oblige the mootahdar to keep the rent, even against his own consent; for he being but an hereditary farmer, his mootah being security for his rent to government, he can never, ought never, to be permitted to alienate land, or, what is the same thing, remit rent. He may indeed do it, for a time. He may do it, as long as he holds the mootah, but as the favoured lessee will be always liable to the full rent, he can never consider himself fixed on his land, as a proprietor. Thus the mootahdary system (say its enemies) clinches the farming system, and crushes the hope of ever making the body of the people small proprietors, and fixing them on estates, such as those in Canara and Malabar; and as it stands at present, it certainly is a farming system, from top to bottom; but of hereditary farming. The smaller tracts of country disposed of in this way, are termed mootahs; the larger, zemindaries. There is no other difference, but in respect to their extent. The mootahs must, by the operation of the Hindoo law, divide; and in time, would dwindle to small freeholds, did not the Regulations prevent the division. Mootahs would in time, come down to ryotwar estates, were it not for this [994] arbitrary law. If the regulations did not interfere, a mootahdar who had four sons, and a mootah paying 1,000 pagodas annual jumma, would divide it among them, and each would, according to the law, take a portion from which 250 pagodas were payable to government. But the Regulations prevent the existence

Zemindars, proprietors; we say, *Hoc est corpus*; but the decisions of the courts, and general sentiments held on the subject, it appears that they are merely hereditary farmers of revenue; that the qualities of property, at least in the valuable part of the estates, are divided; and that the mootahdar, who is held out in the Regulations as the proprietor, has but a very limited interest in the land.

of any independent estate, paying less than 500 pagodas annual jumma. This arbitrary law, (say those natives who disapprove of the system and consider the mootahdars, actual proprietors) tends to fetter the division and alienation of land. It is true, that it will not prevent entirely the division of estates, because it will be done under hand; but it has that tendency. The four brothers will in spite of the law, divide the estate, and two of them will club together, enter their estate under one name,* and pay the 500 pagodas rent conjointly; but, say the objectors to the system, the estate will be less valuable which is subject to the difficulties, disputes, and intricacies, which a law imposing such a forced co-partnership, must produce.

Indeed the objections urged against the limitation of 500 pagodas annual rent, seem pretty well founded. If the mootahdar be considered a proprietor, not an hereditary collector of revenue, it acts apparently like those feudal laws, like entails and other institutions destructive of improvement, which the wisdom of England has been gradually abolishing.

Indeed this law, seems dictated by principles very different from those which suggested every popular law, in support of the yeomanry of England. What would be said in Parliament, if it were proposed to have no independent landed estates, paying a less land tax than £.200. per annum?—All the endeavours of the popular party in Parliament, since Edward III.'s time, seem to have tended to remove the obstacles to the free transfer of land, and in this country, where the landed property must be divided, as fast as the multiplication of mankind; where prosperity must produce the general distribution of property, as it produces families of children; in this country, a law which limits, or even tends to limit, the division and transfer of land, is contrary to the nature of things. It is to make the immutable nature of things, give way to supposed official convenience. It is trying to make things fit themselves to laws; instead of trying to make laws, adapted to circumstances. Such a regulation might answer perhaps, in Poland, where none but a great nobility holds vast estates; but in this country, the interests of agriculture and population must, one would imagine, be injured, by so arbitrary a regulation. By thus fixing a maximum, or rather minimum, of 500 pagodas annual government rent, we prevent many of the better sort of ryots, from becoming government tenants. They would often take 1,000 acres at once from government in perpetuity, but that this regulation restrains them, and throws the mootah into the hands of an adventurer.*

The mootahdarry system, as it stands at present, comprises an unnatural mixture of corporeal and incorporeal, of occupant and proprietary rights, as they are termed; or rather it is a division of the substance, a separation of the attributes of property (which its enemies say) must produce confusion, law suits, and a progeny of tenures, more intricate than those which sprung up in Europe, from the absurdities of the feudal system. Why, it may be said, must we introduce a bastard kind of feudal law, when we have so simple a system as that which has at all times existed in this Peninsula?—As government still remains the landlord, the mootahdar, for many years at least, will be nothing more than a fixed farmer. Real substantial ownership in the soil, cannot therefore exist. A farmer can never bestow proprietary rights. The ryots therefore do, and will, consider themselves as much tenants as ever; they will wander about perhaps more than ever. The advantages which they derive from the system, seems to arise from the market, which the competition among the mootahdars opens for their labour; for the ryots, now, can remove from one mootah where they think that bad terms are offered them, to one, where they get better; they can carry their labour and stock to a fair market, which they

* If indeed the Mootahdar be considered merely an hereditary Collector, these arguments do not apply, in so full an extent.

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could not do, under any native, not, perhaps, under the Company's government, in some places. But it seems to be the general protection which the husbandman, in common with the other subjects of the Company, derive from the justice of government, that secures them this fair market for their stock and labour. In the Barahmahl, the ryots have in this way, extorted better terms from the necessitous mootahdars. Those who were rich, indeed, and could afford to lose a year's revenue, it is said would not remit a dub from the customary rent; but those who were poor, were obliged to offer good terms, and the ryots consequently may be said to have derived advantage from the system. But still it seems doubtful whether this frequent removal, this migration from farm to farm, may not, on the long run, do as much harm, as good terms to the ryots, may produce advantages; because temporary farmers can never raise so much produce from the same land as fixed tenants, still less than small proprietors.

From all my enquiries, this seems the chief advantage resulting from the system to the bulk of the ryots. It secures them, the free full enjoyment of their limits, their skill in husbandry; they have a fair market for their labour and stock. This is a great advantage, it is true; and has tended to increase cultivation, in the mootahdarree districts; but this free market may be secured, without farming the land revenue. A fixed rent, and liberty to throw up or cultivate what land they please, would secure it; but this is not enough to give them that spirit which I am anxious to see diffused among them. They must have increased means of supporting their families, and augmenting their stock. If humanity, to which [995] we pretend so much be the spring of our actions; if policy, which we equally boast of, direct our measures, let us remit to the ryot, such a portion of rent, as shall fix him at once to his field; as shall put him above the uncertain forced indulgence of a mootahdar. It is admitted, that a remission, if not absolutely necessary to the existence of the ryots, would increase their comforts, and augment their stock: why then shall we refuse it to them, and grant it to a set of men, to be created on purpose to enjoy it in the hope of their giving up a little of it, to the ryots? Let us do it direct. Why must we take the roundabout, instead of the straight road? It is admitted, that upon the industry and stock of the ryots, the hereditary farmers, not only the public revenue, but the public subsistence depend; why then must we refuse to them, what we gave up so freely to the mootahdar, in the hope of its reaching them, by that roundabout course? Under the mootahdarry system, the remission will perhaps filter through mootahdars, renters, and subrenters; and a little of it, may reach the ryots; but had we not better pour it upon their heads at once. The ryot pays 45 per cent. of the produce in the Ceded Districts, give him up 12 or 15 per cent. more, and he will become a proprietor; at least, his interests in the land, his situation will make him more like, what we usually call a proprietor, than the mootahdar. He will then buy another bullock, then dig a well, and apply the share of the rent, which he draws, to the increase of his stock, and improvement of his land; for he feels fixed in it; he feels a property in it. The remission is applied immediately to increase and encourage his stock and industry. It is vested in the soil; it is made direct. If therefore, we pretend to be guided by humanity, there is no disputing the advantage of this system. Of its policy, to my mind, there seems little doubt, except as to the immediate diminution of revenue.

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In regard to the cheapness and facility of collection; the mootahdarry system is, no doubt, a little cheaper than even a fixed ryotwarry settlement; but still (say its adversaries) we could suggest, a cheaper and simpler still; suppose for instance, government divide the Ceded Districts, or any other large province, into great farms, of two or three lacs of pagodas each, and advertise for sealed proposals, promising to give these farms, to the highest bidder, many adventurers would come forward, and would not only offer, but would perhaps actually collect and pay the revenue, at a much less expense than it could be collected, under any other system. Such a plan would also (say the friends of the ryotwarry) be attended with many other advantages, attributed to the mootahdarry system. Accounts would be simplified. The board of revenue, and the collectors, would not be plagued, with the settlements, with the troublesome details of tuccavy and tank repairs. If the mootahdarry system is good, because simple; this plan is still better, because more simple still. If good, because cheap; this is better, because cheaper still. That a ryotwarry system, is attended with some detail, and that the revenue officers must think and act a little, to carry it on well, is true; but all governments, all human affairs, are attended with some difficulty and trouble; and the more pains that are bestowed upon them, the better are they in general conducted. However (continue the advocates for ryotwarry) a fixed ryotwarry system will not, on the whole, be more difficult or intricate than the mootahdarry system, when estates begin to diminish, by the operation of the Hindoo law of succession. The various intricate tenures, law suits, the distribution of government rent, upon divided portions of mootahs, will at least produce as much trouble, in one shape as another; to one person or another, as the ryotwarry. If the collectors are a little relieved, the courts of justice will be overwhelmed; and law suits and delays will tend to lower the value of land. There indeed, seems to be some justice in this objection to mootahs, and in the representations of the advocates, for ryotwarry, who say, that when the rent of each field is fixed at so low a rate, that the ryot becomes a fixed farmer, and in time, a proprietor, the register of a collector will in time be like, the roll of an army; he will collect, as easily from 20,000 small land-owners, as the paymaster pays 20,000 soldiers: at least, allowing for the difference between the difficulty of getting men to pay, and easiness of getting them to receive, their proper quota of money. In England the land-tax is light, and fixed, and I believe, does not involve much detail or difficulty: but the window-tax, the excise, the customs, must be full as intricate; must enquire as many accounts, must involve as much trouble, as a ryotwar settlement. Even here, the customs in any frontier district, require more attention to accounts, and more intricate details, than the whole ryotwarry detail of land revenue. It appears extraordinary to many people, and among others, to me, that under a government like ours, where there are so many boards, secretaries, collectors and civilians; so many gentlemen of the pen, well paid and well qualified to conduct this formidable detail; men who have conducted it successfully for some years; that the trouble should be urged, as an argument in favour of mootahs.

I have often heard men, very able (and with proper encouragement and support) willing to conduct any detailed settlement, object

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to the ryotwarry settlement on this very account; but the commander-in-chief might as well order family charts, monthly abstracts, or any other useful documents to be discontinued on account of the detail; as for a civil government, so well furnished with officers, and with such means of making those officers zealous and able, to object to a system, because it involves a good deal of trouble and detail.

Our government ought to be a more enlightened, civilized government, than that of the natives; and therefore more able to carry on the details, by which alone any taxes can be equally and correctly assessed and collected. A Gothic chieftain, on the conquest of a province, might have objected to the forms of a Roman prefecture, and might have ordered the revenues to be collected, without any accounts at all; but the Tartars, who conquered India, barbarous as we may term them, were more politic than to do so. They [996] were very particular about accounts; established wise regulations and checks upon the different revenue officers; and it is their system, which now exists in most parts of this peninsula, as well as in almost every part of Asia. A man, it might be said, might as well object to any curious piece of machinery in a great manufacture, that it was liable to get out of order, that it was very intricate, and that it would therefore be better to break it to pieces, and carry on the work without it. In every department, in war, in trade, in revenue, there must be accounts and details. The Company might as well burn their books on account of the detail and trouble attending the keeping them, as order a mootahdarry system, because their servants cannot manage the detail. The sales of tea at the India-house, I dare say, involve more difficulty respecting accounts, than all the details of the land revenue of the ryotwarry collectorates on the coast. Government have only to give their revenue servants good salaries, to turn out those who are idle or incapable, to support and encourage those who are clever and industrious; and men will easily be found to manage this formidable detail. Annual settlements, it is true, are very troublesome; but when each ryot has a fixed and light rent, there will be but little difficulty. The expense after all, is nearly the same in both cases. We must either keep revenue servants of our own, or must make an allowance to the mootahdar to keep them. In respect to the trouble, I own that every person has an interest in introducing the mootahdarry system, because it save every body a great deal of trouble. I consider that I need not have made this long journey nor written this long paper, had not your Lordship suggested the possibility of making a permanent settlement, direct with the ryots; but I am sure, that with the generality of my brother civilians, the trouble will not be a reason for opposing any system.

It is supposed, by some considerate persons, that government ought not to collect its rent at once from the actual cultivators: that some one, should stand between the mighty sovereign and lowly cultivators; and they are therefore led to approve of some middle man, some go-between. In this peninsula, however, the ryots appear to have been always the tenants of government. Whether government collected its rents through the medium of hereditary officers of different descriptions (but all classed under the term of zemindars) or through temporary collectors, merely termed aumils, or tehsildars or tanahdars

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the ryots were still government tenants; and therefore the system, from being general, and from having produced general prosperity, seems to be well adapted, to the country. In this peninsula, the ryot is both landholder and farmer; the poor ryot is labourer too: in some districts, general poverty, occasioned by bad government and exactions, have reduced the great body of ryots, to this threefold condition. However the division of property among all the sons in a family, will always perhaps keep the bulk of the ryots, either small farmers, or small proprietors. Any set of men introduced between them and the government, which receives their rent, must be a description of bailiffs, stewards, contractors, by whatever name they be called, or under whatever conditions, permanent or temporary, they may act. It signifies little, either to government, or to the ryot, whether the rent is paid direct to a collector, or through a zemindar to a collector, so long as the proper rent, and neither more or less, be paid. That mode of payment, which promises most security to government and to the ryot, is the best; but all middle men, farmers, contractors, and other intermediate agents, must get a profit, and generally a very great one, either openly or clandestinely; and the more of them there are, the greater sum must be divided among them. But in India particularly, they are hardly ever content with their legitimate profit; they will always keep a little of the money that passes through their hands. In the same way that the benefit of the permanent settlement must filter through the intermediate objects, before they reach the ryots; so must the public revenue pass through many channels, before it reaches the public treasury. The more channels, the more hands, through which it passes, the greater is the danger; the less the securiy of revenue. In the same way that they intercept the benefits of the remission; so may these intermediate farmers intercept the public revenue. The lands are no security for the public revenue, unless they are occupied by ryots, with industry and stock to cultivate them. There is land enough to afford ten times our present revenue perhaps; but ryots and stock are wanting, and the security of revenue must depend, on their prosperous condition. The mootahdar, I have observed, is seldom a ryot; if he is a ryot, has stock, and cultivates, he is neither more nor less a ryot; he has neither more nor less stock; he neither increases nor diminishes the stock of others, by his becoming a mootahdar: but, properly speaking, a mootahdar is a man to manage settlements and collections*; he is a revenue officer; he cannot, therefore, introduce more stock than there was before. The system appears to affect agriculture no further than, as a financial measure. It is not even imagined by any person, however inattentive to these matters, that the mootahdar, on purchasing a mootah, comes down, a team, a dozen labourers, and a thousand pounds, to improve his farm, like a great Norfolk farmer, to take possession of a large farm which he has rented. No; perhaps he may think his dignity, now that he has become a mootahdar, requires an equipage; if, therefore, he formerly walked a-foot, he may take possession in state, mounted on a pariah horse, set down in the choultry of the village, and settle the rents with the ryots, just in the same way, that the circar officers

* And perhaps ought not to be a farmer himself, since his attention would be distracted, by having two occupations and he might neglect one or both of his trades.

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settled them before. Perhaps (for this is sometimes the case) he was a gomastah, or circar officer, before, on five or ten pagodas [887] monthly pay, and settled the rents and managed the collections of the mootah, before;—and thus, being acquainted with its resources, had been induced to purchase it. Revenue cannot be secured, by the intermediate agency of such a man, as this. The land, it is said, is the security for the government rent, but so it was before. The mootahdar appears to offer no collateral security; he must go to jail if the mootah has been so impoverished during his management, that it will not sell for enough to pay his arrears to the circar. If he, by bad management, drives away the ryots who will buy the ruined mootah? It is the stock on the mootah, that makes it so valuable. This stock belongs to the ryots, very seldom to the mootadar. It is only when a great ryot becomes a mootahdar, that he has stock and land of his own: but, as it has been already observed, the law which keeps mootahs above 500 pagodas annual rent, prevents the ryots from taking mootahs, because so great a concern as a farm above 500 pagodas, is considered a revenue farm, a durbar concern, and attended with greater risk and management, than an individual ryot can incur. The greatest zemindar offers no better security than the rents of the zemindarry, or private fortune, derived from those very rents, which will generally be out of reach. How are the arrears against the zemindars, who have not paid regularly, to be recovered, but from the zemindarry lands? but lands were there before, and the ryots, who render them valuable. Before, nobody but the ryot could fail; now, not only the ryot, but the mootahdar, may fail; the rent may stop between the ryot and the cash chest. If the mootahdar fails, it may be said that the security consists of the incorporeal property of 15 per cent. of the rent clogged with the service of collection, and the risque of the farm, and of the property in waste. This property has not been clearly defined, nor is as yet clearly understood; but whatever it may be, it is put up to auction, and sold for the recovery of arrears: but it would seem, that the remission ought, if possible, to go to the ryots, to be applied to the land in such a way, that each farm might, as nearly as possible, be gradually converted into a little estate. It ought to go in retail, to the ryots; not in wholesale, to the mootahdar. In such case, the land of ryot would in time, become saleable, and the whole land of the whole ryots of a mootah, would be far more valuable, than the mootahdar's interest in the same lands, with the same remission. Under a mootah, as now constituted, two hundred little estates, the actual property, of two hundred small proprietors, who enjoyed the soil property, the full rights, pivileges, and powers, which constitute absolute property, even though it consisted only of 15 per cent. of the landlord's rent, would be more valuable than two hundred such plots of land, where the qualities of property are divided between government, the mootahdar, and the ryot, and where (say the adversaries of the system) government is forced, by an unnatural farming system, to impose arbitrary restrictions upon the transactions relating to land. Supposing the lands to be equally valuable, the full absolute property, in the one case, would render them more valuable than the divided property, in the other. But the great point is, to fix the ryot to his farm, to marry him, as it were, to a certain field; to give him such an interest in it, as to improve it to the utmost. The two hundred small proprietors would improve their land much more, it may

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be supposed, that the temporary farmers under the mootahdars, would improve theirs. The estates of the small proprietors would therefore be more valuable, and afford greater security to the revenue. It must, I should imagine, be always kept in view, that this peninsula is almost depopulated; that under our government a great increase of population may be expected in this mild climate, among a people with whom marriage is a religious duty; that luckily for the government of the country, the great body of the people are husbandmen by profession, I may almost say, by instinct; men who consider agriculture their only business, the only thing they came into the world to perform.

These men, will always extend and improve the cultivation if properly encouraged; and therefore a great revenue may be expected from the waste lands, when the stock and population of the country has increased to such a degree, as to occupy them. Government, by keeping this waste in their own hands, may manage the market of lands, just as the Dutch are said to have done that of spices; by refusing waste, they will raise the value of occupied land; by giving it up, they will keep down the value of occupied land. They may manage this way, until the improvements which, it may be supposed will take place under our government, have given certain lands an intrinsic value; for if the ryots once find that they are settled on certain fields by a light fixed rent, they will set about improvements; digging wells will be the chief improvement; wells on the high and dry parts of the country are the chief objects of husbandry; for they not only increase the usual rent, but in time of drought they, in a great degree, alleviate the distress of scarcity. At all events, unless times are very bad indeed, they avert the danger of famine. Suppose a ryot, who has a field, for which he now pays 40 pagodas annual rent gets the perpetual lease of it, for 34 pagodas; he gets 15 per cent. of the landlords rent. Supposing that he paid the full rent before, he will first set about increasing his stock, to give his land the best culture of which it is susceptible, in its present shape. He will next set about improving the land itself, where the situation allows of it; digging wells will be the most obvious way. When his wells are dug, he fears bad seasons but little; they must be bad indeed, to exhaust his wells. He will most likely raise produce enough to pay his land-tax to government, to feed himself and cattle; for though he raises less in a bad season, he gets a better price. It may be supposed that the mootahdar will do so, too; however, it will be found most likely, that neither he nor his tenants have so palpable an interest in improvement, as the small proprietor would have. The tenants would not, and though the mootahdar might feel as much anxiety for the general improvement of his mootah, as any small [888] proprietor could do for that of his estate; yet he is but one man; he could not oversee every thing, do every thing, know or apply his judgment to every thing. He and his ryots might be quarrelling about the rent, while the independent proprietors, or rather the whole body of them, would be silenty and seriously setting all their wits, their labour, and their stock, to the grand work of improvement; because each man would be tied down to a certain spot, in which he would possess and feel the full ownership. In short, to divide the qualities of property in the soil, between the government, the mootahdar, and the ryot, in the way proposed by this system, is treating mother earth

like a Nair lady, and giving her half-a dozen husbands to neglect her, while one good man would cherish her with affection.

However, notwithstanding all these objections, which may perhaps be justly urged against the mootahdar system, there is no doubt, but that it will produce improvement, by fixing the demand, and giving individuals a greater interest in the land, than they had before. The limitation of the demand of government is so great a blessing, that it compensates for the faults of the system: however, it would seem, that government might fix the demand direct, without the intermediate agency of mootahdars. The fixing the demand is independent of the farming principle of the system; and, therefore, does not prove it altogether a good system, any more than some very good institutions, prove the Mahomedan law an excellent system of jurisprudence.

Another advantage of the mootahdary system, is the cheapness of it. It might be necessary to allow the farmers a greater remission to constitute them small proprietors, than to enable the moothadars to carry on their mootahs successfully: if we give 15 per cent. to the mootahdars, it may be necessary to give perhaps 20, or even more, to the bulk of the ryots, with the view of making them small proprietors, to pay regularly. It will therefore, be right to weigh well, whether or not the loss, which this difference will occasion will be compensated by any equivalent advantages. The chief pecuniary advantage, which will arise from a ryotwar system, would be the increased revenue derivable from waste, as the stock and population increased in consequence of the light rent.

After the lands at present occupied, are completely cultivated, the ryots will turn their superfluous stock to the improvement of waste;* perhaps for eight or ten years, their present lands may afford sufficient occupation for all the labour and stock of the country; but, after that period, it is likely that the public revenue will be rapidly augmented, by the occupation of waste. Revenue increased, from those genuine sources of stock and population, is more to be depended on, than that raised from the lottery-like resource of mootahs: but the revenue may in time be augmented from other sources, perhaps; and it seems politic to throw the burthen from the land, as much as possible. The 32 millions annually raised in England, would ruin the country if levied directly upon the land, or even that part which is indirectly paid by the land.

Our conduct in regard to the (I may take them at) six millions of persons, who are concerned in the decision of this question, will show our principles. There are perhaps six millions of persons engaged in agriculture, who will be affected by the settlement which is made with them. These persons must live by agriculture; their instinctive application to husbandry, I may say, is what supports the scheme of government. Without it, this country had long ago been reduced to a desert, by war, bad seasons, and bad government. These husbandmen pay our armies, support our costly establishments, provide our investments, and under good management, could support British army in

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	Acres.	Rent in Ky. pagodas.
* Waste land 20 years in the Ceded Districts ...	21,33,363	6,69,258
Old waste overgrown	41,29,953	5,45,430

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Germany to fight the battles of the state. Shall we leave these men to struggle under a heavy, in some cases, a rack rent? Shall we transfer them with this burthen on their shoulders to the mootahdar, like so many cattle? Or shall we excite their industry, and increase their stock, by giving them a share of the rent, and look for a compensation, in an increased revenue derived from augmented stock, population, and industry? This may be said to be all theory, not to be put in practice; but it is practicable. The result will follow the cause, as certainly as any other moral effects result from their causes. It is a perfect syllogism—as light rent increases the comforts and stock of the farmer; comforts and stock increase population and cultivation; population and cultivation increase the public revenue: nobody will deny this: but there always seems some difficulty attending the practice.* We have instituted courts of judicature at a great expense, to protect private rights; but where is there so great a cause to be settled as this—between government and the great mass of cultivators? It little signifies either to government, or to the body of the people, whether Vinkoo or Mootoo, have their cause rightly decided; but it signifies very much, whether many thousand hundred thousand farmers have a light or a heavy rent to pay, whether a light and equal assessment is made to the immediate benefit of the people and the ultimate benefit of government, or whether a high unequal rent is exacted by the necessities of the [999] state, or imposed by a careless, rigid, or a too cautious collector. The sources of prosperity are immediately affected, by the conduct of the collector; the effects of the court, are slow and circuitous. The one, like a copious blood-letting: the other, like the local application of a leech; that is, where too high an assessment, or an unjust decision occurs. The courts indeed, are perhaps at present, a source of trouble to the ryots; they are generally the debtors; the banians, and townsmen, the creditors. The townsmen talk about and know about the courts, and bring forward their old bounds; but the ryot, who lives in a distant village, never thinks about justice, till he is served with a summons.

This operation of the courts, will, perhaps, in some degree, impede the collection of the revenue; and all I fear is, that the remission, if granted, may for some years, go to the creditors, rather than benefit the ryots. In the end, however, this will not much signify, because it will still increase the general agricultural stock, whether it be borrowed and employed, or employed and enjoyed by the ryots themselves. As the remission or rather share of the landlord's rent will stick to the land under all transfers, it will be valuable property, and will in the end, fall into the hands of some industrious person.

* A ryot may pay circar rent M.Ps. 178. 8. upon a farm producing 354. 2. a remission of 12 or 15 per cent. will therefore be a great relief; he goes on now borrowing frequently; his reputation for industry is his paper money, and he pays his rent somehow or other, living from hand to mouth. A remission might be thrown away on the idle and extravagant; but it would benefit, the generality. The idle and extravagant would not retain their lands, and more probably the land in which there was a property of 15 per cent. of landlord's rent, would ultimately fall into the hands of the industrious. It is said by some, that a high rent stimulates industry, and in the Ceded Districts where the rent, if not very high, is the full landlord's rent, the people are exceedingly industrious. The women especially are constantly at the spinning wheel; but I think that these industrious habits would not be weakened, by giving them a share of the rent.

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Courts however, are not only beneficial, but actually necessary. However, I maintain, that a light rent in the present state of the country, is still more necessary; that government ought to try to lighten the burthen as much as possible; that 10 or 15, or even 20 per cent. is no object, in competition to the improvement of the country. We must adopt that system, which tends to promote general comfort and population, to raise the greatest produce from the earth. If we flatter ourselves that we in reality increase the resources, invigorate the agricultural stamina of the country, by creating a set of farmers to collect this heavy rent; that we thereby benefit in any great degree, the bulk of the people, inasmuch as we grant a remission to the mootahdars to ensure the payment of their rent, and compensate for their risque and trouble of collection; we are certainly deceived. It may be said, that things go on well, that the mootahdars pay, that the country improves; but under our honourable government, defended by our army; a country so fertile; a people so industrious, will thrive, in spite even of bad system, just, as a stout child grows and becomes a sturdy youth, in the midst of rags and poverty. I do not mean to say the system is bad. I only mean to say, that in spite of its faults, the country will improve; because for many thousand years, it has been a rich populous country, where only 30 or 40 years of peace is all that is required to enable it to rise into its natural state. But if the country thrives, it is from other causes; not because the government, has farmed the land revenue. Our government is so strong, so just, so wise, in comparison to native governments, that almost under any system, the country will, in a certain degree, prosper. Under the harshest tyranny, the ryots seem never to have totally relinquished the labours of husbandry: they consider themselves born to plough, and they labour in this their vocation, until their strength fails. The people in the Ceded Districts continued to cultivate, though exposed not only to the most arbitrary exactions of their own government, but also of banditti. Men might be seen holding the plough with black stumps of fingers, burnt off by the officers of their own government. Shall we then take the same advantage of this instinct, which the petty tyrants, who have for 50 years usurped the government of the country, did? Shall we exact the same high rent, which they exacted, on their principals? For they always considered it enough, if the ryots had sufficient left them, just to live and keep up their stock, they exacted every dub besides. Their wants and uncertain existence, I may say, made them careless of future advantages. Shall we continue this system, or endeavour by economy, by management, by time, to better the condition and nurse the ryots, into small proprietors?

We have every reason to believe, that the great Hindoo and Mahomedan empires, under which agriculture was raised to so flourishing a state, were very moderate in their assessments.

On the decline of these great empires, the petty chiefs, who usurped the sovereign power, were forced by their wants to exact as much as they possibly could, without directly exhausting the means of cultivation; and consequently agriculture declined with the great states, under which it was protected.

Rack rents have contributed more to ruin the peninsula than all the wars and tumults which have occurred. Many countries have continued

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in high culture, though exposed to constant wars; and others, have become desert in the midst of peace. The open violence of armies has done less injury to the peninsula perhaps than the fines, fees, exactions and contributions, which have been imposed by the tyranny or permitted by the weakness of the state. The great empires encouraged husbandry by a light assessment; the petty tyrants who usurped authority on their decline have discouraged in some places ruined it, by heavy exactions. The buildings, tanks, channels even ridges, which separated former fields, the ruined villages, general tradition, books, accounts, and sunnuds, and inscriptions; all combine to give us a high idea of the former cultivation and opulence of this peninsula.

The great Hindoo princes did not, in fact, want a very great revenue: they had no extensive establishments to keep up: their simplicity of manners required but little. The soldiers were supported, by the grant of lands: the prince and nobility eat finer rice and more ghee than ploughmen. Religious ceremonies were perhaps, the chief expense of the state; but they contributed to the pleasure and advantage of the people. A fourth, in time of need, a fifth, and even only a sixth, were the shares of the produce usually taken by the prince. The Ray Kekah of Canara was one-sixth. The people of the Ceded Districts paid more to the Byjnugger government; but those rajahs were only a kind of lord paramount poligars, engaged in perpetual wars with the Mahomedans who at last overthrew their government. [1000] These wars, made it necessary to exact; and the plunders and massacres, which the Mahomedans exercised, perhaps made the body of the people willing to pay, a heavy rent, to keep out those fanatic invaders; but on the whole, I believe the land-rent was lighter, and certainly it was expended in a manner more congenial and beneficial to the people, than our land-rent. It seems to have been this light rent, that enabled the countries to rise to such a pitch of improvement.

One advantage has been attributed to the mootahdarry system, in respect to government, that I must confess I do not see; that is, that the revenue will be fixed. It may look well in the accounts, to have the same certain sum always as the demand, and may save some trouble; however, I should imagine ours to be the first government in the world, that ever considered it a material object to collect the very same sum each year, if it does consider it so. The revenue of most countries, of England for instance, fluctuates according to the exigencies of the estate. Deficiencies are made up by new taxes; surplus collections are accounted for: but among all the schemes for improving the revenue, I never heard of a statesman recommending any financial measure, merely because it promised to bring the very same sum in each year. On the contrary, they in general boast of a probable increase. At all events, the revenue is made to suit the exigency. If 30 millions are wanted, they are raised. They may, perhaps, farm or fix the amount of any particular tax, because it may be expedient to dispose of that one tax, in that way; but as they have many other means of raising supplies, that signifies little.

In India, the land is the chief source of revenue; very little else goes to supply our Indian budget. In England, the land-tax is only 1-16th of the whole revenue; here it is 1-6th of the whole revenue.

The bad policy, therefore, of shutting up our only great source of supply is manifest. Although it be highly expedient, nay, absolutely necessary, to limit the demand on private estates; yet for government to bind itself down to a certain sum for the whole country, appears impolitic. As far as I can comprehend the permanent settlement, as hitherto introduced, government can neither ascertain, whether their subjects can pay more revenue, nor can they, without breaking through their engagements, raise more land revenue. In the Northern Circars, for instance, it will be impossible to tell, 10 years hence, whether the country can bear four or five lacs more, because government have transferred the curnums to the zemindars, and apparently as impossible to levy it, though the country might easily bear it, because government seem to have pledged themselves not to levy more land revenue.* The zemindars, at least, consider the subject in this way, and expect to engross the profits, the rent, which the natural increase of stock and population, under our mild government in those fine provinces, will produce. It would seem, that neither the state, nor the ryots, can share those advantages; the estate and the ryots, those objects of attention to the indolent Hindoos and barbarous Tartars, who preceded us, and under whom India flourished, in such a way, as to astonish the world, and become proverbial for its industry, fertility, and population.

Sic, in orig.

However urgent the necessities of the state may be, it would seem that we can raise no more in the shape of land revenue from the circars. The indulgences granted them by the permanent settlement to the zemindars, must therefore be compensated for by burthens laid on the industrious subjects of the other provinces. This is a cause of inequality and hardship, and is one reason for the general extension of the permanent settlement. But though the mootahdarry system is better perhaps than a high uncertain rent; yet it seems easy to fix the demand, without recurring to that system. In whatever way the country be settled, the qualities of property, the Ashta Bhog or eight attributes, privileges and powers which are necessary to constitute the full ownership in the land, must, as much as possible, be vested in the same person. Whether the estates be large or small, will depend on circumstances. If one great ryot undertook for a whole village, he ought to have it all, unless others were injured, by being rendered dependant upon him; where two, three, or a dozen ryots, engaged for a village, they ought to have it; whenever good men offered to take land in perpetuity, they ought to have it; but there should be no restrictions, no rules calculated for official convenience, rather than for general improvement; no estates should be sold; no adventurers admitted. There seems no necessity for a hasty settlement; but the sooner the remission in those provinces, where the rent is heavy, be granted, the speedier will be the increase of stock, and the quicker will be the effects of the encouragements to industry, which the remission will produce.

We ought to remit as much as possible, to the ryots of the Ceded Districts and other surveyed provinces; whether we consider the

* We must therefore have recourse to other means of raising the public revenue. From a late decision, however, it would seem, that government are precluded from raising a revenue from licenses on duties, which may ultimately affect the produce of the land.

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climate or the present assessment, rather than to the sub-alpine proprietors of Canara and Malabar. The ryots of the Ceded Districts are a very industrious race, and are perhaps, the best men in the world, for the cultivation of the earth: they are husbandmen by caste. In Europe, if a man has four sons, two or three may become sailors, soldiers, or tradesmen; but here, they must all follow their hereditary profession of husbandry. They have continued to pay their landlord's rent, and have prospered as farmers, under the able management of Collector Munro; but it requires a share of the rent to enable them [1001] to become small proprietors, and extend cultivation to the utmost. A remission of 10 per cent. might perhaps not make up to them, the loss which they must feel when a collector is set over them.* It may be said, that the Ceded Districts have improved so much under the company's government, that a remission of rent seems unnecessary; however, they might improve still more, under a management equally efficient, and under a land revenue, which should leave to the ryots, a share of the landlord's rent.

Respecting the future system to be adopted for the management of the Ceded Districts; I am heartily of opinion, that the introduction of the mootahdarry, would be prejudicial to the ryots, and to the company, for the reasons which have been so often stated. I think, that when the government can afford it, a remission ought to be granted to the ryots, to give them a share of the landlord's rent. A small remission would tend to make them thriving farmers; a greater remission, would tend to make them, proprietors. I think that it must be the object of government to nurse them into thriving farmers, if the exigencies of the state will not allow it to constitute them proprietors: but this is not to be done, by farming the land-rent, and giving a remission to the mootahdars.

I have written so long a paper on the subject; and Collector Munro has discussed it in so ample and able a way, that it seems unnecessary, if not presumptuous in me, to say any thing more on the subject. I shall only observe, that the permanent settlement is meant to benefit the government, and the ryots; that in respect to the ryots, it is admitted, that it is necessary to grant them a remission, to give them an increase of stock and spirit; if not to make them comfortable. Shall we then refuse it to them, and grant it to a set of farmers, to be created on purpose to enjoy it? In respect to government, it is admitted, that the revenue depends on the stock and spirit of the cultivators, under any system: shall we then increase their stock, and excite their spirit, by a direct remission, or shall we leave them to struggle with bad seasons, under their present high rent, and give the remission to a set of farmers, to ensure *them* against losses, which our own, I may say, harsh and impolitic conduct, towards the ryots, must probably occasion? [1002]

* I consider it unnecessary to argue on the advantages of a light rent, as it regards the country; because it appears as clear as any moral conclusion can, that industry, stock, and population, must be increased by a light rent.

THE END.

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PREFACE EXPLANATORY.

The numerous Oriental Terms occurring in the Fifth Report and its Appendix, have been adopted from most of the languages current throughout INDIA:—from *Arabic, Persian, Sanskrit, Hindustany, Bengaly, Telinga, Tamul, Canara,* and *Malabar*; and a few from *Turkish* and *Malay.* In spelling them, little attention has been paid to correctness or consistency. This has arisen, in some degree, from there being no fixed rules for the notation of *Oriental* terms in the letters of our imperfect alphabet, every one spelling according to his ear; but in a greater degree, from the ignorance or inattention of the Native clerks, employed in the public offices of India to copy the transactions of the East India Company. To give an instance of the confusion occasioned from these circumstances, the word which, according to its form and sound in *Arabic,* should be written *Mahál* (*A.* محال), the first vowel short, and the last long, occurs under no less than eight different shapes, not one of which is correct upon any system of orthography, *viz. Mal, Maal, Mahl, Mehal, Mehaal, Mehaul, Mhal,* and *Mohaul.* A great many other instances occur where the same term is variously spelt, and often in the same page.

In collecting and arranging the words herein to be explained, it hence became necessary that they should be exhibited under their various spellings, however incorrect, just as they appear in the *printed* Report and Appendix; but in order to remedy the evil above complained of, an attempt has been made to trace each word to its source, to exhibit it in its genuine character, as far as Types could be procured for that purpose, to convey its true pronunciation in the *Italic* character, upon a plan of notation differing but little from that [iii] laid down by Sir WILLIAM JONES in the beginning of the first volume of the *Asiatic Transactions,* and which has been successfully followed by

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others in the subsequent volumes of that work. This plan, which has at least uniformity to recommend it, consists chiefly in avoiding the use of the double vowels *ee* and *oo*, by substituting for them *i* and *u* with the *Italian* pronunciation, and in distinguishing the long vowels from the short by the use of the acute accent. Thus *a*, *e*, *i*, *o*, *u*, are to be pronounced short, and *á*, *é*, *í*, *ó*, *ú*, long, and both as by the *Italians*.

Many words in this Glossary could not be traced to their origin; and a few occur in the Report and the Appendix, which will not be found in the Glossary, because, neither their etymology, nor their technical application, could be satisfactorily explained. It has also been part of the plan to give the *radical* and *common* acceptation of every term, as well as the *official* and *technical* application of it; whenever this, or any other part of the scheme has failed, it is attributable to the want of knowledge, and time, for further research, to supply that deficiency.

ABBREVIATIONS.

A.	stands for	...	Arabic.
B.	„	...	Bengaly.
C.	„	...	Canara.
H.	„	...	Hindustany.
M.	„	...	Malay.
Mal.	„	...	Malabar.
P.	„	...	Persian.
S.	„	...	Sanskrit.
Tam.	„	...	Tamul.
Tel.	„	...	Telinga.
T.	„	...	Turkish.

East India House,
26th April 1813.

CHARLES WILKINS.

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GLOSSARY.

A.

ABWAB,

(A. ابواب *abwáb* plur. of باب *báb*, a gate, door, way).

Items of taxation, cesses, imposts, taxes, This term is particularly used to distinguish the taxes imposed subsequently to the establishment of the *assul*, or original standard rent, in the nature of additions thereto. In many places they had been consolidated with the *assul*, and a new standard assumed as the basis of succeeding imposition. Many were levied on the *Zemindars* as the price of forbearance, on the part of government, from detailed investigations into their profits, or actual receipts, from the lands, according to the *hastabood*. v. ASSUL, FOUZDARRY, ABWAB, and HASTABOOD.

ABWAB COSSIM KHAN,

(P. ابواب قاسم خان *abwáb-i-Kásim Khán*).

Abwab or cesses introduced by *Cossim Khan*. v. ABWAB.

ABWAB JAFFIER KHAN,

(P. ابواب جعفر خان *abwab-i-Jacfar Khan*).

Abwab or cesses introduced by *Jaffier Khan*. v. ABWAB.

ABWAB SUJAH KHAN,

(A. ابواب شجاع خان *abwáb-i-Shujác Khán*).

Abwab or cesses introduced by Nabob *Sujah Khan*. v. ABWAB.

ABWAB SOUBADARRY,

(P. ابواب صوبه داري *abwáb-i-subahdárí*).

Abwab or cesses of the *soubadarry*. New and perpetual imposts levied by the authority of the provincial governors.

ABKARRY,

(P. آبكاري *áb-kárí*, from آب *áb* water, and كاري *kárí* manufacture).

Taxes or duties on the manufacture and sale of spirituous liquors, and intoxicating drugs.

ADAWLUT,

(A. عدالت *cadálat*)

Justice, equity; a court of justice.—N. B. The terms

عدالت ديواني *cadálat-i-díwání*, and عدالت فوجداري *cadálat-i-faujdárí*

denote the civil and the criminal courts of justice. v. DEWANNY and FOUJDARRY.

ADKARY,

(S. अधिकारा *adhi-kárí* from अधि *adhi* over, and कारी *kárí* agent).

A governor or superintendent; or any thing relating to a superior A term applied to villages where an individual holds the entire undivided estate.

ADONI JEMNUM,

In *Malabar*, a kind of leasehold tenure, where artificers, and the like hold small spots of ground from *Rajahs* and great men. v. Appendix, p. 801.

AGRAHARAH,

(H. अग्रहर; *agraharah*).

Who takes first; an epithet given to *Brahmans*. Rent-free villages held by *Brahmans*.

AGRAHARAH, AGRAGHRAH, or AGRAGRAH VADIKY or VADIKTY,

Villages of which the absolute proprietary right is chiefly held by *Brahmans*. v. Appendix, p. 826.

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AHUK, (by mistake AHUX and AKHUC),

(P. اهک *ahak*).

Lime. One of the *soubahdarry abwab* or taxes established by *Alli Verdi Khan* for defraying the expense of purchasing lime at Sylhet for the use of government. N. B. Sylhet is celebrated for stone lime.

AKAMNAMAH, written also AHAM-NAMAH,

(P. احکام نامه *ahkám-námah*).

Written orders. Assessment of *Tippoo Sultan*.

AKHERJAUT,

(A. اخراجات *akhráját* plur. of خرج *kharaj*).

Expenses, disbursements, charges; charges general.

AKHERJAUT AURUNG,

(P. اخراجات ارنگ *akhráját-i-arang*).

Expenses of an *aurang* or place where goods are manufactured Charges for transporting salt to the place of sale; for weighmen, erection of storehouses, &c. &c. v. AURUNG.

AKTA or ATKA,

(A. اقطاع *iktáa*).

Assignment of land. *Jaghire* lands. v. JAGHIRE [5]

ALCHALICOO,

The mouldering away of the banks between the corn-fields.

ALTHAMGA,

(T. آلتمغا *áltamghá*).

A royal grant in perpetuity; perpetual tenure. An heritable *Jaghire* in perpetuity. v. JAGHIRE.

AMANUT DUFTER,

(P. امانت دفتر *amánat-daftar*, from A. امانت *amánat* trust, deposit, and P. دفتر *daftar* an office).

An office for deposits; or, perhaps, for recording the reports of *Aumeens*.

AMEER,

(A. امیر *amír*).

A nobleman.

AMEER UL OMRAH,

(A. امیر الامرا *amír ul umará*).

Noble of nobles, lord of lords. An article in the rent roll called *tumar* (طومار *túmár*) being a *jaghire* appropriation of the commander in chief, termed *zatee* (ذاتی *zatí*) *i. e.*, personal, or, for his own benefit. v. JAGHIRE.

AMLAH,

(A. عمله *camalah*).

Agents, officers; the officers of government collectively. A head of *semindarry* charges N. B. It is sometimes written *omlah* v. AUMIL.

ANAD-BUNGER or ANOD-BUNGER,

(H. अनाथबंजर *anáth-banjar* from s. अनाथ *anátha* lordless, and H. बंजर *banjar* waste land).

Waste land without a master or owner. Undivided waste or common. v. ANATHEE.

ANADEE,

(s. अनादि *anádi* without a beginning).

Old waste land. v. ANATHEE, of which ANADEE may, perhaps, be another spelling.

ANATHEE,

(s. अनाथि *anáthi* having no lord, master, or owner, from नाथ *nátha* a lord or master, with the private अ *a* prefixed).

Old waste land: lands not cultivated within the memory of man.

ANCHUMNA or ANCHUMMA,

The name of an order to the village-accountants in the Northern *Circars* to ascertain the quantity of land in tillage and of seed sown; or to value the crops of the cultivators.

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ANDOO,

(TAM. *ándu*).

In *Malabar*, a cycle of sixty years v. Appendix, p. 827.

ANICOODY,

People who work in trade, as common workmen.

ANNA,

(H. انا *aná*).

The 16th part of a rupee.

ANWERS,

Horsemen.

ARBAB,

(A. ارباب *arbáb* plur. of رب *rabb*).

Lords, masters.

ARBABULMAL,

(A. ارباب المال *arbáb-ul-mál*).

The officers of the treasure. Extra allowances to the clerks and accountants of the *khalsa* or exchequer, called *Mutseddies* (متصدي *Mutasaddi*). q. v.

ASHAM or AHSHAM,

(A. احشام *ahshám* plural of حشم *hasham*).

Retinues, military pomp and parade, the military.

ASHAM OMLEH,

(A. احشام عمله *ahshám-i-camalah*).

Retinues of the public officers, whether for protection or parade. An article in the rent-roll called *tumar jammeh*, q. v. consisting of *jaghire* appropriations for the support of troops for guards and garrisons. v. JAGHIRE.

ASHAM SEPAYE,

(P. احشام سپاهي *ahshám-i-sipáhí*).

Retinues of soldiers, military pomp or parade. Military *jaghires*, or assignments of land, for defraying military expenses.

ASHRUF DEWAN VIZARAT,

P. اشرف ديوان وزارت *ashraf-diwán-i-wizárat*).

Prime minister of the *wazárat*, or office of prime minister. High treasurer of the empire.

ASOPH,

(A. آصف *ásif*).

The prime minister of King Soliman, according to the Arabians and Persians. A title given by *Tippoo Sultan* to certain civil officers.

ASSAL, written also ASIL, AUSIL, AUZIL,

(A. اصل *asal*).

Origin, root, foundation; capital stock, principal sum. Original rent, exclusive of subsequent cesses.

ASSUL TUMAR JAMMA,

(P. اصل طومار جمع *asal-i-tumár jamac*).

The original amount according to the rent-roll called *tumar*. v TUMAR JAMMA.

ATCHKUTT,

Rice fields. Lands prepared for the culture of rice [6]

ATHALS,

Lands farmed or rented.

ATTI,

The name of a deed by which the *Jalmkars*, or hereditary tenants of the soil in *Malabar*, pledge their lands, reserving to themselves two-thirds of their value, besides a certain interest therein, amounting to about one-third.

ATTI KEMPOORUM,

The name of a contract in *Malabar* executed when a hereditary tenant has occasion to borrow an additional sum on a mortgage. v. ATTI.

ATTI KULLY KANUM,

The name of a contract, or mortgage deed, nearly synonymous with ATTI. q. v.

ATTI PER,

The name of a deed in *Malabar*, by which an hereditary tenant transfers the whole of his interest in his land to a mortgagee. v. Appendix p. 800.

AUMANY, AUMANI or AUMANIE,

(A. امانى *amání*).

Trust, charge. Land in charge of an *Ameen*, or trustee, to collect its revenue on the part of government. N. B. In the peninsula the term is particularly applied to a settlement under which the government receives its share of the produce of the lands from each cultivator in kind, instead of stipulating for a pecuniary commutation, or farming them out to individuals by villages, or larger portions of territory. The same term appears to prevail in *Behar*.

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AUMEEN,

(A. امين *amín*).

Trustee, commissioner. A temporary Collector, or supravisor, appointed to the charge of a country on the removal of a *Zemindar*; or for any other particular purpose of local investigation, or arrangement.

AUMIL,

(A. عامل *ɛámil*).

Agent, officer, native collector of revenue Superintendant of a district or division of a country, either on the part of the government, *Zemindar*, or renter; the same as AUMILDAR, q. v.

AUMILDAR,

(P. عمل دار *ɛamal-dár*).

Agent the holder of an office. An intendant and collector of the revenue, of uniting civil, military and financial powers, under the *Muhammadan* government. v. AUMIL N. B. The terms عامل *ɛámil* and عمل دار *ɛamal-dár* are synonymous.

AUMILLY or AUMILY,

(P. عملي *ɛamalí*).

The harvest year. v. FUSSLY.

AUMIL NAMAH, or, as sometimes written OMULNAMA,

(P. عملنامه *ɛamal-námah*).

A written order or commission to an *Aumil* or *Aumildar*, q. v. also a commission to take possession of any land in the name of government.

AURUNG,

(P. ارنگ *arang*).

The place where goods are manufactured.

AWURDAH NOVIS,

(P. آوردہ نويس *áwardah-navís*)

A writer or recorder of what is brought. The title of certain accountants of the surveys were delivered.

AYACRET,

Total cultivable land.

AYACUT,

Reputed measurement of land. Land prepared for cultivation.

AYENGANDEAS,

Principal men or members of a village. The establishment of a village, as maintained for conducting the public concerns of it.

AYMA or AYMAH,

(A. ائمه *aimah*).

Learned or religious men. A general designation of allowances to religious, and other persons of the *Muhammadan* persuasion. An item in the *muscorat* (مذكورات *mazkúrát*) q. v.

AYMADARAN,

(P. ائمه داران *aimah-dárán* plur. of ائمه دار *aimah-dár*).

Learned or religious persons who hold or enjoy charitable donations. An article in the *muscorat* v. AYMA.

AZMAYESH,

(P. آزمايش *ázmáyish*).

Trial, examination.

B.

BABOO,

(H. بابو बाबु *bábu*).

Master, sir. A Hindu title of respect paid to men of rank, or high in office.

BAGAHAT, or BAJYHAT, or BAUGAYHER, or BAUGAYUT,

(A. باغات *bághát*).

Gardens; garden lands.

BAHADIRE,

(P. بهادري *bahádarí*).

The name of a coin. A *pagoda* of certain value. [7]

BAJARY,

The grain called millet.

BAJEH KHERCH, or by mistake, KHERCK,

v. BAZEE CURTCH.

BAJYHAT,

See BAGAHAT.

BAKHSHI,

(P. بخشي *bakhshí*).

Paymaster; commander in chief.

BAKY,

(A. باقي *baki*).

Remainder, what remains.

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BAKY KEFFYET,

(P. باقي كفايت *báki kifáyat*).

Remaining profit, or surplus profit. The balance of profit arising from the original selling price of salt, before appropriated to individual benefit; but afterwards resumed, and incorporated with the public revenue.

BANGA,

A species of cotton.

BANI,

A certain weight equal to eighty *rupees*.

BANYAN,

(H. بنيا *banyá*, S. बनिज् *banij*).

A Hindu merchant, or shopkeeper. The corrupt term *banyan* is used in *Bengal* to designate the native who manages the money concerns of the European, and sometimes serves him as an interpreter. At *Madras* the same description of person is called *Duvash*, a corruption of *Dwi-báshí*, one who can speak two languages: an interpreter.

BARIZ,

Rent. A term used in *Dindigul*, equivalent to JUMMA, q. v.

BATTA,

(H. بتّا *battá*).

Deficiency, discount, allowance. Allowance to troops in the field.

BAUGAYHET,

v. BAGAHAT.

BAUGAYUT,

v. BAGAHAT.

BAUGAUM,

(S. भागं *bhágam*).

A share, or portion.

BAZAR,

(P. بازار *bázár*).

Daily market, or market place.

BAZEE,

(A. بعضي *baczí*).

Sundry, various, miscellaneous.

BAZEE CURTCH, spelt also BAZEE-KURCH and BAJEH KHERCK,

(P. بعضي خرچ *baczi-kharach*).

Sundry expenses. Various contingent disbursements, and indemnities allowed to *Zemindars*, in lieu of all expenses, otherwise unprovided for.

BAZEE DUFFA,

(P. بعضي دفعه *baczí dafcah*).

Sundry items; various items of taxation. Revenue derived from fruits, artificers, &c.

BAZEE JAMMA,

(P. بعضي جمع *baczí jamac*).

Miscellaneous total; aggregate of revenue arising from sundry heads. Lands held by *Brahmans* and others.

BAZEE ZAMEEN,

(P. بعضي زمين *baczí zamín*).

Sundry or miscellaneous lands. The term is particularly applied to such lands as are exempt from payment of public revenue, or very lightly rated; not only such as are held by *Brahmans*, or appropriated to the support of places of worship, &c., but also to the lands held by the officers of government; such as *Zemindars*, *Canongoes*, *Putwarries*, &c., &c., N.B. There formerly existed an office for registering these lands, called زمين دفتر بعضي *baczí zamín daftar*. v. DUFTER.

BEDRH-CUNDY,

Pergunnah charge in *Sylhet* for providing mats, embaling silk, and packing treasure sent to *Dehly*.

BEEBEE,

(H. بي‌بي *bibí*).

A lady or gentlewoman.

BEEBEE NUZZER,

(H. بي‌بي نذر *bibi-nazr*, from H. بي‌بي *bibí* a lady, and A. نذر *nazr* a present).

A present to the lady. An annual present to the *Begum* or principal wife of the *Cuddapah* Nabob.

BEEGARAH, and, by mistake, BAYARAH,

(P. بيگاره *bigarah*, from P. بيكار *bikár*).

One who has no work, an idle fellow. The *Beegarahs*, in the peninsula, are a wandering tribe of *Seeks*, who follow camps and occasionally act as carriers.

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BEGA,

(H. بیگھا *bighá*, a corruption of the *Sanskrit* term विग्रह *vigraha*).

A land measure equal, in *Bengal*, to about the third part of an acre; but varying in different provinces.

BEGUM,

(T. بیگم *bégam*).

A lady, princess, woman of high rank. [8]

BEHRY BUNDY,

v. BHERY BUNDY.

BEKEE,

(H. بھیکھی *bhikhi* from بھیکھ *bhikhah*, a corruption of the *Sanskrit* word भिक्षा *bhikshá*).

Begging, alms, charity. An item of taxation included in the ABWAB, q v.

BELLAD,

(A. بلاد *bilád* plur. of بلد *balad*).

Cities, regions, districts, countries.

BENJARY,

v. BUNJARY.

BERY BUNDY,

v. BHERY BUNDY.

BHADOVY,

(H. بھادوی *bhádaví*).

The summer harvest.

BHAY KHELAUT,

(P. بھای خلعت *bahá-i-khilcat*).

Cost of robes of honour called *khilat*. A cess, or contribution, levied to defray the expense of providing such dresses, charged under the head *ser mathote*, q. v.

BHERY BUNDY, spelt also BERY BUNDY or BEHRY BUNDY,

(P. بیربندی *bir-bandi*).

Well-building or repairing. Allowances for additional charges for repairing causeways and embankments unprovided for otherwise; being an item of the *muscorat*, q. v.

BHOGUM or BOGUM,

(S. भोगं *bhógam*).

Enjoyment; possession.

BHOGYADHI,

(S. भोग्याधि *bhógyádi*).

A species of mortgage in *Canara*. signifying pledge in possession.

BHOWLEY,

(probably a corruption of the *Sanskrit* word बाहुल्य *báhulya* abundance).

The term, as applied to land, is used where the produce of the harvest is divided between the government and the cultivator.

BHOWLEY KHEEL,

Land recently brought into cultivation, of the produce of which the cultivator has, on that account, a larger proportion.

BHOWLEY PAH,

Land which, having been long cultivated, the cultivator's share of the produce is proportionably less than from BHOWLEY KHEEL, q. v.

BICE,

(H. بیس *bais*, S. वैष्य *vaisya* and विष *vis*).

A man of the third *Hindu* cast, who by birth is a trader, or a husbandman.

BILLA SHIRRET O MASHROOT,

(A. بلا شرط و مشروط *bilá shart wa mashrút*).

Without stipulation or being stipulated. Unconditional, as applied to *jaghire* grants.

BILLER SHERIT,

(probably a corruption of A. بلا شرط *bilá shart*).

Unconditional. v. BILLA SHIRRIT O MASHROOT.

BILMUCTA,

By estimate. A term used in the Northern *Circars*, for a kind of tenure where the land is held at a very low rent.

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BIRJEBUSSIES or BIRJEBAUSSIES,

(H. برجباسي *braj-bási*) S. ब्रजवासी *braja vási*).

An inhabitant of the district of *Hindustan* called *Braj*. A description of men, armed with swords and shields, employed by the *Zemindars*, in the 24 *Pergunnahs*, to guard their property against *Decoits* or robbers.

BIRT or BIRTE,

(H. برت *birt*, a corruption of the *Sanskrit* term वृत्ति *vritti*).

A maintenance. A small spot of land on which a dwelling is erected, generally with some ground around it, often granted to *Brahmans*.

BIRTE,

v. BIRT.

BISHNOWATTER,

(S. विष्णुत्रा *vishnutrá*).

What is due to the god *Vishnu*; grants of land to *Brahmans*.

BOGAMY,

The chief of the *left hand cast* in the *Dindigul* province.

BOGUM,

(S. भोगं *bhógam*).

Enjoyment; possession.

BRAHMIN,

(S. ब्राह्मन *Bráhman* or *Bráhmana* derived from ब्रह्म *Brăhma* the Divinity).

A divine, a priest.

BRAHMINEE,

(S. ब्राह्मनी *Bráhmani*).

A female of the *Brahmin* cast.

BREMHADAY,

v. BRUMADAYUM.

BROMUTTER,

(A corruption of S. ब्रह्मत्रा *Brahmatrá*).

For the use of *Brahma*. Lands the produce of which is appropriated to *Hindu* temples, and for the performance of religious worship.

[9]

BRUMADAYUM, written also BREMHADAY, and BRUMADYA,

(S. ब्रह्मदेयं *Brahma-déyam*).

What is due to *Brahma*. Grants of land to *Brahmans* for religious purposes.

BRUMADYA,

The same as BRUMADAYUM, q. v.

BUDRUCKA,

(A. بدرقه *badarkah*).

A convoy, or guard upon the road. A tax for convoying goods, protecting the highways, and attending to the inland navigation.

BUKHSIAN AZAM,

(P. بخشيان إعظم *bakhshiyán-i-aczam*).

The most exalted commanders. A *jaghire* appropriation so called, for the support of the commanders of the royal armies.

BULLA,

Probably a mistake for BUTTA, q. v.

BULLOOTEHDARS, written also BULUTEDARS,

Classes of artificers. v. BULOOTCH.

BULOOTCH,

A bundle of corn to which, in the Northern *Circars*, each of the *Bulootadars*, or village artificers, was entitled.

BUMADYA,

The same as BRUMADAYUM, q. v.

BUND,

(P. بند *band*).

A band, bond, or fastening. (From بستن *bastan* to bind.) An embankment against innundation.

BUNDEH WALLAH BARGAH,

(P. بندهٔ والا بارگاه *bandah-i-wálá bárgáh*).

Servant of the exalted court The *dewanny* delegate on the part of the king. A article of the *jaghire* appropriations in the *tumar jammah* for personal and official charges.

BUNDER,

(P. بندر *bandar*).

A port or harbour.

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BUNDOOBUST,

(P. بندوبست *band-o-bast*).

Tying and binding. A settlement. A settlement of the amount of revenue to be paid or collected.

BUNDY,

The name of a certain dry measure in *Canara*.

BUNJARY, or BENJARY,

(H. بنجارا *banjárá* a corruption of the *Sanskrit* word वनिज् *vanij*).

A merchant; a grain merchant. The *Bunjaries* are merchants, who, in the peninsula, follow camps, and supply armies with grain and other provisions.

BURKANDAZES,

v. BURGUNDASSES.

BURKENDOSSES,

v. BURGUNDASSES.

BURKONDOSSES,

v. BURGUNDASSES.

BURGUNDASSES, or BURKENDOSSES, or BURKANDAZES, or BURKONDOSSES,

(H. برق‌انداز *bark-andáz* darter of lightning).

Men armed with matchlocks.

BURSAUT,

(H. برسات *barsát* a corruption of the *Sanskrit* term वर्षर्तु *varshartu*, compounded of वर्षा *varshá* rain, and ऋतु *ritu* season).

The rainy season, the periodical rains.

BUTTA, written also by mistake BULLAS,

A certain land measure, called also GOOLY.

BUTTAI, or BUTTEI,

(H. بٹائی *batái*, from the *Sanskrit* word वण्टनं *bantanam* dividing).

Portion, division, allotment. Rules by which the crops is divided between the government, or *Zemindars*, and the *Ryots*, where the public dues are received in kind.

BUTTEI,

v. BUTTAI.

BYKENTAH,

v. BYKUNTA.

BYKONT,

v. BYKUNTA.

BYKUNTA, or BYKONT, or BYKENTAH,

(S. वैकुण्ठ *vaikuntha*).

Heaven, paradise. Pits, so called, used as prisons in the time of *Jaffier Khan*, into which the *Zemindars* and renters were thrown, who were in arrears, to compel them to discover their resources.

C.

CABOOLEAT,

A. قبولیت *kabúliyat*).

An agreement; particularly that entered into by the *Zemindars* and farmers, with the government, for the management and renting of the land revenues.

CADJAN,

(Derivation uncertain.)

A term used by the *Europeans* in the peninsula to denote the leaves of the fan *palmira* tree, on which the natives of the south write with an iron style v. POTTAH. [10]

CALLAVASSUM,

(TAM. *kála-vásam*, S. कालवासं *kálavasam*, from *kála* time and *vásam* residence).

Temporary residence. A term applied to the *Pariars* and others who in the Company's *jaghire* are employed as labouring servants, and cannot acquire property in the soil.

CALYOOGUM,

(S. कलियुगं *kali-yugam*).

The present, or fourth age of the world according to the chronology of the *Hindus*.

CANIATCHIKIDAR,

(TAM. *kániyátchikidár*).

A hereditary tenant. v. CANIATCHY.

CANIATCHY, or by mistake, CALIATCHY,

(TAM. *kaniyatchi*.

A term used in *Malabar*, signifying landed inheritance or property, having nearly the same signification as the Persian word MEERASSEE, q. v.

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CANONGOE,

(P. قانون گو *kánún-gó*, from A. قانون *kánún* a rule, regulation, law, canon, and P. گو *go* speaking, telling).

An officer of the government, whose duty was to keep a register of all circumstances relating to the land revenue, and, when called upon, to declare the customs of each district, the nature of the tenures, the quantity of land in cultivation, the nature of the produce, the amount of rent paid, &c. &c.

CAR,

In *Tinnevelly*, the autumnal harvest, beginning with September and ending about the middle of December.

CARAH,

The share of a *pung* or portion of landed property in a village. N. B. *púm*, in *Tamul*, signifies land, earth, ground.

CARAY,

Four shares or *pungs* in the village tenure called AGRAHARAH-VADIKY.

CARREAH,

(TAM. *káriya*, S. कार्य्य *kárya*).

Affair, business, employment. v. TALLUM CAVEL CARRIAH.

CAUZY or CAZI,

(A. قاضي *kází*).

A *Muhammadan* judge or justice, who occasionally officiates also as a public notary, in attesting deeds, by affixing his seal thereto. He is the same officer whom in Turkey we call *Cadi*.

CAUZY'UL CAUZAT,

(A. قاضي القضات *kází-ul-kuzzát*).

Judge of Judges. The chief judge or Justice. v. CAUZY.

CAVEL,

v. CAWEL.

CAVELGAR or CAWELGAR,

(TAM. *kával-gár*).

A guard or watchman. v. CAWEL.

CAVEL lands,

(TAM. *kával*).

Lands, the rents of which were held to defray the expenses of guarding and watching. v. CAWEL.

CAVELLY,

v. CAWELLY.

CAVEL TALLUM,

v. CAWEL TALLUM.

CAWEL, or CAVEL,

(TAM. *kával*).

Custody, charge, watching, ward, guard.

CAWEL, or CAVEL TALLUM,

(TAM. *kával-talam*).

Watching the place Village watching fees, or perquisities, formerly received from the inhabitants by the petty *Poligars*; but which belonged to the *Talliars*, or public officers, of each village. v. CAWEL, TALLUM, and TALLIAR.

CAWEL DESHA or CAVEL DESHA,

(TAM. *kával-désa* or *désha*, S. देश *desa*, a country).

Guarding the country. District watching fees, or perquisities collected from the inhabitants, by the *Poligars* for protecting those travelling the roads, and making good property stolen. v. CAWEL.

CAWELLY or CAVELLY,

(TAM. *kávali*).

What relates to guarding and watching v. CAWEL.

CAWNIE,

(TAM. *káni*).

Hereditary land or field.

CAZI,

v. CAUZY.

CHACKERAN lands,

(P. چاکران *chákarán*, plur. of چاکر *chákar* a servant).

Lands allotted for the maintenance of public servants of all denominations, from the *Zemindar* down to those of the village establishments.

CHALY GUENY, CAHLLI GUENY, or CHALIE GUENY,

Tenant at will. v. GUENY.

CHANK,

(S. संख *sankha*).

The conch shell.

CHANNEL MARAH,

In *Tinnevelly*, the name of a ready-money tax. [11]

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CHANNEL VERY,

In *Tinnevelly*, the name of a tax.

CHAYA,

The name of a root yielding a fine yellow colour. *Oldenlandia umbellata*, Rox.

CHELAH, written also by mistake CHELAK,

(H. چيلا *chilá*).

A slave brought up in the house; a favourite slave.

CHERAGHY,

(چراغي *charághí*, from چراغ *charágh* a lamp).

Allowances for oil for the lamps burnt in the tombs of reputed saints; an item under the head *muscorat*, q. v.

CHESTEREE,

(A corruption of s. क्षत्रिय *kshatriya*).

A man of the second or military tribe of *Hindus*.

CHILLARY MAUNIUMS,

Sundry *mauniums* or lands granted to temples, revenue officers, and the public servants of villages. v. MAUNIUMS.

CHILLER or CHILLAR; also CHITTA,

Small, petty. Sundry small gratuities or *enaums* in *Dindigul*.

CHILLER ENAUMS,

Sundry small gratuities v. CHILLER and ENAUM.

CHOAR,

(H. چوار *choár*).

A mountain robber.

CHOKEEDAR,

(P. چوكي دار *chauki-dar*).

A watchman. An officer who keeps watch at a custom-house station, and receives tolls and customs. v. CHOKY.

CHOKIE,

v. CHOKY.

CHOKY or CHOKIE,

(H. چوكي *chauki*).

A chair, seat. Guard, watch. The station of a guard or watchman. A place where an officer is stationed to receive tolls and customs,

CHOULTRY,

(TAM. *chawari*).

A covered public building, generally of hewn stone, often richly carved and ornamented, for the accommodation of travellers.

CHOUT,

(H. چوتهه *chauth* from S. चतुर्थ *chaturtha*).

A fourth: a fourth part of sums litigated. An item of the *sayer*. v. CHAUTTAHY.

CHOUT MARHATTA,

(H. چوتهه مرهتّه *chauth marhattah*).

The *Mahratta's* fourth. A *subahdarry* item of taxation, under the term *abwab*, introduced by *Alli Verdi Khan*, to make up for the decrease of revenue experienced by relinquishing to the *Mahrattas* a large portion of territory as a commutation of the tribute long demanded by that nation from the *Mogul* government; being a demand of a fourth of the yearly income of the landholders, but yielding in fact but 10 per cent. of the gross collections of the royal exchequer throughout the peninsula.

CHOUTTAHY,

(H. چوتهائي *chauthái*, corrupted from the *Sanskrit* term चतुर्थ *chaturtha*).

A fourth part.

CHOWDRY,

(H. چودهري *chaudhari*, B. চৌধুরী *chaudhari*, a *Hindu* term, probably from the *Sanskrit*, implying one who holds a fourth).

A permanent superintendant and receiver of the land revenue under the *Hindu* system, whose office seems to have been partly superceded, by the appointment, first of the *Crorie*, and, afterwards, of the *Zemindar*, by the *Muhammadan* government

CHOWKEEDARY,

(H. چوكيداري *chaukidári*).

The duty, or pay of a watchman. A tax for defraying the expense of watchmen. v. CHOKY and CHOKEEDAR.

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CHUBDAR,

(P. چوب دار *chób-dár*).

Staff-bearer. An attendant on a man of rank, one of whose employments is to announce the approach of visitors. He waits with a long staff plated with silver, and runs before his master, proclaiming aloud his titles.

CHUCKEES,

Extra assessments in *Canara* under the former governments v. CHUCKER.

CHUCKER,

(S. चक्र *chakra*).

A wheel, a circle. Extra assessment in *Canara* of 1720.

CHUCKLA,

(H. چکلا *chakla*, B. চাকলা *chákla*, probably a corruption of the *Sanskrit* term चक्र *chakra*, a wheel, circle.)

A division of a country consisting of several *pergunnahs*, sometimes equal to a moderate sized English country, and of which a certain number constituted a *circar*, or chiefship.

CHUNAM,

(TAM. *chunnámpu*, H. چونا *chúná*, B. চুনা *chuná*.)

Lime. [12]

CHUTTER,

(S. छत्र *chatra*).

Umbrella, shed. The name of an assessment in *Canara*, made in the year 1725 by *Buswapah Naigue*, to defray the expense of erecting sheds and feeding pilgrims.

CIRCAR,

(P. سرکار *sarkár*, for سرکار *sar-i-kár*).

Head of affairs. The state or government. A grand division of a province. A head man. N. B. This title is much used by *Europeans* in *Bengal* to designate the *Hindu* writer and accomptant employed by themselves, or in the public offices.

CIRCAR ALI,

(P. سرکار اعالي *sarkár-i-aalí*).

The most exalted state; the government. The term is particularly used to denote the viceroyal establishment of the *Nazim* or *Soubahdar* of the three imperial provinces of *Bengal*, *Behar* and *Orissa*; and forms an article in the *jamma'tumary tashkees*, consisting of the *jageers* or assignments of territory to defray a large portion of the military expenses of government, the *Nabob's* household, and certain civil list charges. v. CIRCAR.

CIRCAR MARAMUT,

(P. سرکار مرمّت *sarkár-marammat*).

Repairs by government. Repairs performed at the expense of government to rivers, and great water-courses.

CODEWARUM,

(From the TAM. words *kudi* an inhabitant or tenant, and *wáram* a share.

The share of the tenants and of their laborers, in the net produce, either of the *nunjah*, or of the *punjah*; or of the *sournadyem* or fruit and vegetable land. v NUNJAH, PUNJAH, &c

COLLURIES.

(H. کھلاری *khalárí* B. খালাড়ী *khálárí*).

Places where salt is produced or boiled. Salt-works.

COMAR,

v. KHOMAR.

COMBIES,

v. COMMEWAR.

COMMEWAR or COMBIES,

In *Telinga* and *Orissa*, a tribe of husbandmen.

COMPTE BANIAS,

In the Northern *Circars*, retail merchants.

CONICOPOLY,

(TAM. *kanakupilai*).

An accountant, writer, clerk.

COODEMARAMUT,

(Perhaps from TAM. *kudi* an inhabitant or tenant, and (A. مرمّت *marammat*, repair).

Repairs performed at the expense of the tenants themselves, to the small channels and to the banks or borders of the rice-fields.

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COODUMBON,

A measure of grain.

COODY,

(TAM. *kudí*).

Inhabitant, tenant, cultivator.

COOLIES sing. COOLY,

(Probably from the *Tamul* word *kúli* wages, hire; or a contraction of *kúli-káran* a workman for hire).

Labourers, porters.

COOLL GOOTAH,

In the Ceded Districts, a term used to denote lands let at a low rent to different casts.

COOLL GOOTAH SHROTRIUM,

(S. श्रात्रिय: *Srotriyah* a *Brahman* learned in the *Védas*).

In the Ceded Districts, lands let at a low rent to learned *Brahmans*. v. COOL GOOTAH.

COOLWAR or CULWAR,

(TAM. *kúlwár*),

A statement of the *Ryots* holding lands; or a settlement made with the *Ryots* individually.

COOTALLY,

A species of cultivation in *Tanjore*.

COPASS,

(B. কাপাস *kápas* or কার্পাস *kárpás*).

Cotton, the growth of *Bengal*, in contradistinction to what is imported.

CORGE,

A score.

COROOKUMS,

In *Dindigul*, spots of land in the *paricando*, or hill fields, cultivated by labourers, and paid for by usage rent.

COSS,

(P. کروہ *karóh*, S. क्रोश *krosa*).

A corrupt term used by Europeans to denote a road measure of about two miles; but varying in different parts of *India*.

COWL,

(A. قول *kaul*).

Word, saying; promise, agreement, contract, engagement. An engagement or lease of land to a *Zemindar* or large farmer.

COWL-NAMAH,

(A. قول *kaul* and P. نامه *námah*).

An agreement in writing. v. COWL and NAMAH. A proclamation to *Ryots*, announcing the rules and principles by which the demands of government, on the lands in their occupation, are to be regulated. [13]

COWRY,

(TAM. *kóri* B. কড়ী *kárí*).

A small shell which passess as money.

CRAMBO,

Lands in which the long grass has grown, and the roots have gone deep under the earth, and thereby rendered the tillage difficult.

CRORE,

(H. کرور *krór* a corruption of the *Sanskrit* word कोटि *kóti*).

Ten millions.

CRORIE,

(H. کروڑي *krórí* from کرور *krór* ten millions).

A collector of ten millions of *dams*. A permanent revenue collector of a portion of country, under the older *Muhammadan* government. He sometimes, for a trifling commission, made himself answerable for that amount. N. B. This officer appears to have been first appointed A. D. 1574 by the Emperor *Akbar*.

CURNUM,

(TAM. *karnam*).

Accountant of a village who registers every thing connected with its cultivation and produce; the shares or rents of the *Ryot*, with the dues and rights of government in the soil. It answers to the term *Putwarry* in the *Bengal* provinces. The term is peculiar to the peninsula.

CUSBA,

(A. قصبه *kasbah*).

A town or township. A town or village with its hamlets.

CUTCHA,

(H. کچا *kachá*, B. কাঁচা *kánchá*).

Crude, unripe, immature, gross. An account wherein *rupees* of different sorts are not yet reduced to one denomination.

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CUTCHERRY,

(H. کچهري *kach'hari*, B. কাছারী *kách-hárí*).

Court of justice; also the public office where the rents are paid, and other business, respecting the revenue, transacted.

CUTTA,

(Probably, from A. قطعه *kitcah* a segment or piece).

A term used in *Tanjore* for a field.

CUTWAL,

(P. کتوال *kutwál*).

The chief officer of police in a large town or city, and superintendant of the markets.

CUY KANUM KAR,

In *Malabar*, a tenant who holds a piece of land under a lease called CUY KANUM PATAM, q.v.

CUY KANUM PATAM,

In *Malabar*, tenure by labour, usufructuary tenure.

D.

DADNY,

(P. دادني *dádaní*, from P. دادن *dádan* to give).

Money given in advance to weavers and other manufacturers.

DADNY MOLUNGIAN,

(P. دادني ملنگيان *dádaní malangiyán*).

Advances to the salt-makers. An item of the *muscorat*, q. v. See also DADNY.

DAKOITS,

v. DECOITS.

DAR,

(P. دار *dár*, from P. داشتن *dáshtan* to hold, keep).

Keeper, holder. This word is often put after another, in a compound state, as an attributive of office or employment, connected with the preceding term; as *Zamindar*, *Dihdar*, *Chób-dár*. By adding ي *í* to *dár* is formed the office, employment, or jurisdiction; as in *Zemindárí*, &c.

DARMA or DIRMA,

(S. धर्म *dharma*).

Religion, justice, duty.

DAROGAH,

(P. داروغه *dáróghah*).

A superintendant, or overseer, of any department; as of the police, the mint, &c. The *Darogah* of police, in *Bengal*, under late regulations, has a limited local jurisdiction, subordinate to the European magistrate of a *zillah* or district, and has under him an establishment of armed men.

DARULZARB,

(A. دارالضرب *dár-uz-zarb*).

The house of striking: the mint. Receipts from duty on coinage at the several mints. The profits on coining.

DAUM,

(H. دام *dám*).

A copper coin, the twenty-fifth part of a *pisa*: or, according to some, an ideal money, the for tieth part of a *rupee*.

DAUN,

(S. धान्य *dhánya*).

Corn, grain, rice. [14]

DAUNMUDDY,

(Seemingly a *Tamul* corruption of S. धान्यमति *dhányamatí*).

Rice land.

DAVAYDYEN,

v. DEVADAYEM.

DECCAN JUMMA KHAUMIL,

(P. دکهن جمع کامل *dak'hanjamaɛ-i-kámil*).

The *Deccan* complete total. A term substituted in the *Deccan* for *assil toomar jumma* (q. v.) or complete standard assessment begun in 1654, on the principle of *Torel Mull's* original rent roll, and finished by the Emperor *Aurungzebe*, in 1687.

DECOITS,

(H. ڈکیت *dakait*, B. ডাকাইত *dákáit* a robber).

Gang robbers.

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DECOITY,

(H. ڈکیتي *dakaiti*, B. ডাকাইতী *dákáiti*).

Gang robbery.

DEH,

(P. ده *dih*).

A village.

DEHARAH,

A *Hindu* term substituted in the *Deccan* for DUSTOORAUL AUMUL, q. v.

DEHDAR,

(P. دهدار *dih-dár*).

Village-keeper. An inferior officer of police in a village, one of whose duties was to distrain the crop, when necessary, to secure the rent.

DEHDARAH,

(P. دهدار *dih-dár*).

v. DEHDAR.

DEHDARY,

(P. دهداري *dih dárí*).

The office of a *Dehdar*, q. v. Also, originally, the appropriated share of produce, or *russoom* of the *Dehdar*, then an article of the *neakdarry*, q. v. afterwards rendered an item of the *abwab*, q. v.

DEH-KHURCHA,

(P. دهخرچه *dih-kharchah*).

Village-expense. Contributions for defraying in certain expenses incurred in the villages for public purposes, a branch of the *neakdarry* q. v.

DEH SALA,

(P. دهساله *dah-sálah*).

What relates to a period of ten years; decennial.

DEO KUTCH, for DEO KRUTCH,

(S. देव *déva* god, and P. خرچ *kharch* expense, *déva-kharch*).

Disbursements for religious purposes, a *zemindarry* charge.

DEOWUTTUR,

(apparently a corruption of the *Sanskrit* देवत्र *dévatrá*).

For the gods. Land granted for religious purposes.

DEROBUST,

(P. در و بست *dar-ó-bast*, compounded of در *dar* in, و *ó* it, and بست *bast* closed).

Whole, entire. Whole *pergunnahs*, in contradistinction to *mutafarrikát*, or scattered portions of territory.

DES,

(S देश *désa*, TAM. *dés*).

Country, district.

DESHA CAVEL or DESHACAWEL,

(S. देश *désa* country, district, and TAM. *kával* watching).

District watching-fees.

DESIVANDAM ENAUM,

(a provincial compound term used in the Ceded Districts in the peninsula, apparently derived from S. देश *désa* country, S बन्ध *bandha* making fast, and A. انعام *inʿám* a grant).

A grant or remission made for the repairs of tanks.

DESMOOK,

(TAM. *dés-muk* from S. देश *dêsa* a district, and S. मुख *mukha* mouth, face, front).

Headman of a district. Collector of a district or portion of a country; an officer corresponding with *Zemindar*, but more antient.

DESMOOKEE,

(TAM. *dés-muki*, S. देशमुखि *désa-mukhi*).

The office, or jurisdiction of a *Desmook*. q.v.

DESPONDEAH or DESPANDEAH,

Register of a district, who, in the peninsula, performs the same duties as the *Canongoe* of the *Bengal* provinces.

DESPONDEE,

v. DESPONDEAH.

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DESWAR,

(TAM. *déswár*, P. دیشوار *déshwár*).

By districts or countries. Applied to a statement, the term means a village statement. [15]

DEVADAYAM, DEVADYEN, or DAVADAYEM,

(s. देवदेयं *déva-déyam*, compounded of देव *déva* a god, and देय *déyam* to be given).

What is due to the gods. Grants of land for religious purposes.

DEWAN,

(P. دیوان *diwán*).

Place of assembly. Native minister of the revenue department, and chief justice in civil causes within his jurisdiction; receiver-general of a province. The term has also, by abuse, been used to designate the principal revenue servant under an European collector, and even of a *Zemindar*. By this title the East India Company are receivers-general, in perpetuity, of the revenues of *Bengal, Behar*, and *Orissa*, under a grant from the Great Mogul. See DEWANNY.

DEWANNY,

(P. دیوانی *diwání*).

The office or jurisdiction of a *Dewan*, q.v.

DEWANNY COURT OF ADAWLUT,

A court for trying revenue, and other civil causes. v. ADAWLUT.

DEWASTAUN or DEWUSTAN,

(s. देवस्थानं *déva-sthánam*).

Place or station of the gods: a temple. Lands granted for the support of temples and other religious purposes.

DEWRA,

(H. دیوہرا *déwhrá* for s. देवगृह *dévagriha*, literally, *god-house*).

A *Hindu* temple.

DHIRMADEY,

(s. धमदेय *dharma-déya* from s. धर्म *dharma* religion, and s. देय *déya* to be given).

What is due to religion. Land held by *Brahmins* for religious purposes. v. DARMA.

DIRMA,

See DARMA.

DIRROAS,

In the Ceded Districts, wells or embankments for irrigation. Mounds raised on the banks of rivers for drawing up water in buckets.

DOONY,

(TAM. *dóni*).

A large boat, or coasting vessel, used by the natives.

DOWLE,

(H. دول *daul*, B. ডৌল *daul*).

Form, manner. An estimate.

DOWLE BUNDOBUST,

(H. دول *daul* a form, and P. بندوبست *band-o bast* settlement: literally, estimate-settlement. Or, if the second word be read in the genitive case, the form or estimate of a settlement).

A sub rent-roll, or account of particular agreements with the inferior or under farmers or *Ryots* of a district for *Mal* and *Sayer*.

DUBASH,

(from s. द्वि *dwi* two, and s. भाषा *bháshí*, from s. भाषा *bháshá* language, together forming the compound *dwibháshí*).

One who speaks two languages: an interpreter. The *Hindu* who, at *Madras*, manages the money concerns of the European, and serves him as a confidential agent in his private and public transactions with the other natives. v. BANNYAN.

DUFFADAR,

(P. دفعدار *dafa-dár*).

The commander of a party of horse; also of *Peons*, q. v.

DUFTER,

(P. دفتر *daftar*).

Register, record, office.

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DUFTER BUND,

(P. دفتر بند *daftar-band*, from دفتر *dáftár* a register, and بند *band* shut).

An office-keeper. Allowance to the office-keepers of the *cutcherries*, an item of the *muscorat*, q. v.

DUFTER KHANAH,

(P. دفتر خانه *daftar-khánah*, from دفتر *daftar* a register, and خانه *khánah* a house).

A record office. Any office.

DUMBALAH DERON,

(H. دنبالہ دھرنا *dumbálah-dhárná*, from P. دنبالہ *dumbálah* the tail, and s. धरणं *dharanam* seizing.

Taking or seizing by the tail (as a cow to urge her along, a common practice in *India*). An ultimate and positive order to the *Ryots* for reaping the harvest in the Northern *Circars*, when the season is far advanced.

DURBAR,

(P. دربار *darbár*).

The court, the hall of audience; a levee.

DURBAR-KHIRCH,

(P. دربار خرچ *darbár-kharch*, from P. دربار *darbár* the court, and P. خرچ *kharch* charge).

Court charges. [16]

DURMASANAM, DURMASENUM,

(a corruption of s. धर्म *dharma* justice, religion, virtue, and आसनं *ásanam* a seat. धर्मासनं *dharmásanam* the seat of religion).

Places where water and rice are distributed gratis to travellers. Religious establishments. Lands granted for rligious institutions at a low rent, during the *Hindu* government, at *Tinnevelly*.

DUSADES,

(H. دسادیس S. दशादेश *das'ádésa*, from दश *dasa* ten, and आदेश *ádésa* commanding).

A commander of ten: a tithing man. A village or petty officer of police.

DUSSARAH,

(H. دسہرا *dasharáh*, S. दशहरा *dasa-harán*, from दश *dasa* ten, and हरा *harán* seizing, taking away, expiating ten kinds of sin or evil).

A *Hindu* festival in honour of *Dévi*, or the goddess consort of Siva. It commences on the tenth day after the new moon in the month *Asin*, answering to the latter end of September, and lasts nine days.

DUSSORA KUTCH or KRUTCH,

(from s. दशहरा *dasa-harán* the name of a *Hindu* festival, and P. خرچ *kharch* expense, charge).

Charges on account of the festival called *Dussarah*, q. v.

DUSTOOR,

(P. دستور *dástúr*).

Custom, a customary fee or commission. v. MUSCORAT.

DUSTOOR CHACKERAN,

(A. and P. دستور چاکران *dastúrai-chákarán*).

Fees of servants. v. CHACKERAN.

DUSTOOR UL AUMUL,

(A. دستور العمل *dastúr-ul-camal*, from دستور *dastúr* custom, rule, ال *al* the article, and عمل *camál* office, business).

Rule of business. Political and official regulations or institutions.

DUSWAHAH,

The *enaums* or free lands of *Chutters* or *Choultries*, q. v

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DUSWANAH,

A tenth. The name of an addition made to the standard rent in *Bednore*, in the year 1723.

E.

EAHTIMAM, or, by mistake, EAHTIMAN,

(A اهتمام *ihtimám*).

Care, trust, charge. In the plural, *Zemindarry* trusts, or jurisdictions, of greater or less extent, into which the *khalsa* lands, or those paying rent, were divided by the *Muhammadans*.

EAHTIMAM BUNDY,

(P. اهتمام بندي *ihtimám bandi*).

The settlement of a trust. *Jamabundy*, or a settlement of the revenue of a district annually concluded with the *Zemindar*. v. EAHTIMAM.

EAHTIMAMDAR,

(P. اهتمام دار *ihtimám-dár*).

One who holds a trust. A *Zemindar*, q. v.

EJARAH,

(A. اجارة *ijárah*).

A farm of land, or rather of its revenue.

EJARAHDAR,

(P. اجارهدار *ijárah-dár*).

The holder of a farm of land, or rather of its revenue. v. EJARAH.

ENAUM,

(A. انعام *incám*).

Present, gift, gratuity, favour. *Enaums* are grants of land free of rent; or assignments of the government's share of the produce of a portion of land, for the support of religious establishments and priests, and for charitable purposes; also to revenue officers, and the public servants of a village. v. MAUNIUMS.

ENAUMAT, also, by mistake, ENAUMAL,

(A. انعامات *incámát*, plur. of A. انعام *incám*).

Grants, gratuities. v. ENAUM.

ENAUMDAR,

(P. انعامدار *incám-dár*).

Holder of any thing as a favour. A person in the possession of rent-free, or favourably rented, lands; or in the enjoyment, under assignment thereof, of the government dues from a particular portion of land, granted from charity, &c. v. ENAUM.

EYEEDEIN,

(A. dual, عيدين *cídain*).

Two religious festivals of the *Muhammadans*.

EZAFA,

(A. اضافه *izáfah*).

Addition, augmentation, increase. Increase of revenue from districts effected, by *hastabood* investigations, under *Sultan Sujah*, in 1689, on the accession of the Emperor *Alemgheer (Aurungzebe)*; being a new valuation of the ancient land revenue, as settled by the *assul tumar jammah* of *Torell Mull*, in 1582, and, in subsequent years, added to by the gradual improvement of the lands, and by periodical enquiries, reducible to three general heads, *viz. Abwab*, *Keffyet*, and *Towfeer*. [17]

F.

FAQUEER,

(A. فقير *fakír*).

A poor man, mendicant, or wandering beggar of the sect of *Muhammad*.

FAQUER UL TEJAR,

(A. فاخر التّجّار *fákhir-ut-tujjár*).

Noble merchants. A description of *Mogul* merchants.

FARIGH KHUTTY,

(P. فارغ خطّي *fárigh-khattí*).

A written release.

FASL or FASAL,

(A. فصل *fasl* or *fasal*).

Season, crop, harvest.

FEELKHANEH,

(P. فيل خانه *fíl-khánah*).

Elephant house or stable. An article charged under the *soubahdarry abwab*.

FEROOSH NEMMUCK,

(P. فروشِ نمک *farósh-i-namak*).

Sale of salt (by a contract called *mobai*).

FERROAY,

Fines and confiscations. v. FOUJDARRY.

FIRMAUN,

(P. فرمان *farmán*).

Order, mandate. An imperial decree, a royal grant or charter.

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FOUJDAR,

(P. فوجدار *fauj-dár*, from فوج *fauj* an army, and دار *dár* keeper, holder).

Under the Mogul government, a magistrate of the police over a large district, who took cognizance of all criminal matters within his jurisdiction, and sometimes was employed as receiver general of the revenues.

FOUJDARRAN,

(فوجداران *faujdárán*, plur. of P. فوجدار *faujdár*).

Foujdars. An article in the *tumar jammah* roll, being a *jaghire* appropriation for the civil and military expenses of inferior *Nabobs* and deputies of government; or, as the name imports, of the *Foujdars.*

FOUJDARRAN KEFFYET,

v. KEFFYET.

FOUJDARRY,

(P. فوجداري *faujdárí*).

Any thing appertaining to a *Foujdar*, as his office, jurisdiction, court, and the like. Also the produce of fines, confiscations, and *chout*, in the *Foujdarry* courts. v. CHOUT.

FOUJDARRY ABWAB,

(P. فوجداري ابواب *faujdárí abwáb*).

Foujdarry assessments. Assessments made by the *Foujdars.* Also a *soubahdarry* impost established by *Sujah Khaun*, being in the nature of a territorial assessment, levied from the *Foujdars.* in the frontier districts, which were imperfectly explored, or brought into subjection the ruling power of the state.

FOUJDARRY Court,

(From P. فوجدار *faujdár.* q. v.).

A court for administering the criminal law.

FOUJ SEBUNDY,

(فوج سهبندي *fauj-i-sehbandí*).

Provincial troops, native militia employed in the police, convoying treasure, protecting the revenues, &c v. MOULACH.

FUSLY,

(فصلي *faslí.* from A. فصل *fasl* or *fasal*).

What relates to the seasons: the harvest year.

FUSLY KHEREEF,

(S. فصلِ خريف *fasl-i-kharíf*).

The autumnal season, or harvest for rice, millet, &c.

FUSLY RUBBY,

(P. فصلِ ربيع *fasl-i-rábiʿ*).

The spring season or harvest, for peas, wheat, &c.

FUTWAH,

(A. فتوي *fatwa*).

A judicial decree, sentence, or judgment; particularly when delivered by a *Mufti* or doctor of *Muhammadan* law.

G.

GAM,

(B. গাঁ *gán* H. گانو *gáw* with slight nasal before the *w*, corruptions of S. ग्राम *gráma*).

A village.

GANGANAH,

(P. گانگانه *gángánah* from S. ग्राम *gráma* a village).

By villages, a settlement by villages. A term, equivalent to *mouzawar*, used to designate a village settlement.

GATWALL,

(H. گهاتوال *ghát-wál*).

Who has charge of a pass in the mountains, r a landing place on a river. [18]

GAUTWAR,

(H. گهاتوار *ghát-wár*).

v. GHATWALL.

GENTOO,

(Probably a corruption of the word *Gentile*).

Indian. One of the aborigines of *India.* At Madras our countrymen use this term to designate the language and people of *Tellingána.*

GHEE,

(H. گهي *ghí*).

Clarified butter, in which state they preserve that article for culinary purposes.

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GHEECOTTAH, written also GHEE-GOOTA,

(From H. گهي *ghi*).

A village monopoly, the renter of which has the exclusive right of buying and selling ghee in retail. v. GHEE.

GIRDAWAR, or GIRDWAR,

(P. گردآور *girdáwar* or گردوار *girdwár*).

An overseer of police, under whom the *Goyendas* or informers act, and who has the power to apprehend those whom the latter point out.

GODOWN,

(European corruption of the *Maláy* term گدغ *gadong* or گدوغ *gadóng*).

A warehouse.

GOLAWER,

(From s. गो *gó* a cow).

A tribe of cowherds in *Telinga* and *Orissa*.

GOMASTAH,

(P. گماشته *gumáshtah*, perfect part, of گماشتن *gumáshtan* to send forth upon any particular business).

A commissioner, factor, agent.

GOOROO,

(s. गुरू *guru*).

Grave, a grave man; the spiritual guide of a *Hindu*.

GOOTOO,

(TAM. *gúntu* or *déna-gúntu* honey-comb).

A license by custom paid for as much of honey and bees-wax as may be found by the renter in particular forests or mountains.

GORAYAT or GORAYT,

A petty officer in a village whose chief duty was to guard the crop. v. PAUSBAN. He acted under the native collector, and his office is described to have been somewhat like that of a common *Peon*.

GOSHWARAH,

(P. گوشوارہ *góshwárah*).

The abstract of an account.

GOUR,

In *Coimbatore*, Head men of villages: POTAIL and MEERASSADARS, q. v.

GOYENDA,

(P. گوینده *góyandah*, from P. گفتن *guftan* to speak, say, tell, inform).

An informer, a spy to discover public offenders.

GRAM or GRAMA,

(s. ग्राम *gráma*).

A village.

GRAMA KHIRCH.

(From ग्राम *gráma* a village and P. خرچ *kharch* expence).

Village charges, or expenditure. v. KHIRCH GRAM.

GRAMMATAN,

(TAM. *grámátan*, s. ग्रामधान *grámadhána*).

A villager, head man of a village, or POTAIL, q. v.

GUDDAD,

Broken uneven land brought into cultivation by the hand. A species of landholders in the Ceded Districts who hold their lands at a reduced rent.

GUENI or GUENY,

Tenant.

GUENY CHALIE,

In *Canara*, a tenant at will. The same as CHALIE GUENY, q. v.

GUENY NAIRMUL,

In *Canara*, a proprietor of land. The same as NAIRMUL GUENY, q. v.

GUENY SHUDMUL,

In *Canara*, a tenant for ever. The same as SHUDMUL GUENY. q. v.

GUIRE BEKENNY written also GUIRE BALAUNY,

The resumption of an allowance of land given up to the *Ryots*, being the tenth of a *begah*.

GUNGE,

(P. گنج *ganj*).

A granary, a depôt, chiefly of grain, for sale. Wholesale markets held on particular days, and resorted to by petty vendors and traders. Also commercial depôts.

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GURNY,

v. GUENY. [19]

H.

HACKIKUT,

(A. حقيقت *hakíkat*).

Statement, explanation, particular account.

HACKIKAT JUMMA,

(P. حقيقتِ جمع *hakíkat-i-jamac*).

A statement, or the particulars, of the *jumma*, or sum total of an account. An historical detail of the *tumary* rent-roll down to the acquisition of the *Dewanny*.

HAKIM,

(A. حاكم *hákim*).

Commander, ruler, governor, master. The governing authority in a province.

HALDAREE,

(P. حال داري *hál-dárí* from A. حال *hál* state, condition, situation, circumstance, and P. دار *dár* keeping, holding).

A tax on marriages, an item of the *abwab* or cesses. N. B. This term may also mean a tax on ploughs, from S. हल *hala* a plough, and P. داري *dárí* holding, or keeping.

HAL HACKIKUT, (written also by mistake), HAK-HACKUT,

(P. حال حقيقت *hál-hakíkat*).

The present state. An account of the present state of the revenue as established in the *hustabood*, q. v.

HAREES,

(A. حارس *háris*).

A guard, sentinel, or watchman. A petty officer of police in a town or village.

HASIL,

(A. حاصل *hásil*).

Produce, result, proceeds, revenue, duties.

HASIL KHALARY,

(P. حاصلِ كهلاري *hásil-i-khalárí*).

Produce of the salt-works. A head of salt revenue collections, including the original ground rent of the salt lands. v. KHALARY.

HASIL-NEMUCK,

(P. حاصلِ نمک *hásil-i-namak*).

Proceeds of salt. Duties on salt.

HASTABOOD,

(P. هست و بود *hast-ó-búd*).

Literally, what is and was. A comparative account. An examination by measurement of the assets or resources of the country, made immediately previous to the harvest. Also, in a more general sense a detailed enquiry into the value of lands financially considered.

HAVELLY,

(A. حويلي *havílí*).

House, habitation, domain. In *Bengal* the term is applied to such lands as are held by a *Zemindar* for his own benefit; but at *Madras* it designates such as are under the immediate management of government, without the intervention of *Zemindars* or *Jaghiredars*, the revenues of which are either farmed out on short leases or collected by its own officers without any other agency. v. *Khas*, which in *Bengal* is the term used in the sense of *Havelly* as applied at *Madras*.

HAUT,

(S. हट्ट *hatta*, B. হট *hat* or হট্ট *hatta*, H. هاٹ *hát*).

A weekly market held on stated days. N. B. A *bazar* is a daily market.

HAZARY,

(P. هزاري *hazárí* from هزار *hazár* a thousand).

The commander of a thousand men.

HAZARIAN,

(A. هزاريان *hazáriyán* plur. of هزاري *hazárí*, q. v.).

The commanders of a thousand men each. The expense of ten regiments of standing troops under English officers. v. p. 683 for *two* regiments read *ten*.

HINDOO or HINDU,

(P. هندو *Hindu*).

One of the aborigines of *India*, by the Persians called *Hind*.

HISSA,

(A. حصّه *hissah*).

Share, portion, division, part. *Hissa* lands are such as are divided, with respect to the rent, into shares, payable to two or more *Zemindars*, who are called *Hissadars* or shareholders

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HISSAWB,

(A. حساب *hisáb*).

An account, computation, calculation.

HISSAWB KORCHA,

(P. حسابِ خرچه *hisáb-i-kharchah*).

An account of disbursements.

HOBLY,

In *Canara*, a district.

HOODUD,

(A. حدود *hudúd*, plur. of A. حدّ *hadd* a limit or boundary).

Prescribed penalties by the *Muhammadan* law.

HUSBULWOSOOLEE MAROCHA,

(P. حسب‌الوصولي *hasb-ul-wasúlí*).

A tax according to what may be collected. Estimated receipts on marriages, being a head of revenue introduced in *Dinagepore* in 1762.

HUZZOOR,

(A. حضور *huzúr*).

The presence. The seat of a government, or of the European authority in a collectorship v. SUDDER. [20]

HUZZOOREE,

(P. حضوري *huzúrí* from A. حضور *huzúr*, q. v.)

Relating to the presence, or chief station of European authority. Applied to *Talookdars*, &c. the term indicates that they pay their revenue immediately to the European officer of government, and not through *Zemindars*.

HYUM,

Is a term used in *Coimbatore* to designate a branch of *soornadyem*, or rents payable in money, which is fixed, or at least subject to little variation, such as the produce of trees, the rent of collections made from ginger, &c. on the hills.

I.

IJARAH,

(A. اجارہ *ijárah*).

A farm, particularly of the revenue of a district.

IJARAHDAR,

(P. اجارہ‌دار *ijárah-dár*).

The holder of a farm. A farmer of the revenues of a district.

ISTEMERAR,

(A. استمرار *istimrár*).

Continuity; the being constant and continuous; perpetuity.

ISTEMERARY,

(P. استمراري *istimrárí*).

Of or relating to ISTEMERAR, q. v. An ISTEMERARY POTTAH is a lease in perpetuity.

ISTEMRARDAR,

(P. استمراردار *istimrárdár*).

The holder of a grant in perpetuity.

ISTIMRAREE,

(P. استمراري *istimrárí*).

Perpetual, continuous. v. ISTEMERARY.

J.

JABESTAN, by mistake for TABESTAN, q. v.

JAGGERY,

(TAM. *jakarai*).

Sugar. Sugar in its unrefined state.

JAGHEER NOWARAH,

(P. جاي گير ناوارہ *jáy-gír-i-náwárah*).

A *jagheer* for the support of an establishment of boats at *Dacca*.

JAGHEER TANAJAUT,

(P. جاي گيرِ تهانه جات *jáy-gír-i-t'hánahját*).

The same as JAGHIRE TANAHAUT, q. v.

JAGHIRE or JAGHEER,

(P. جاي گير *jáy-gír*, from جا *já* place, and گير *gír* taking, the two words being united by ي *i*, here the sign of the genitive case).

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Literally *the place of taking*. An assignment of the government share of the produce of a portion of land to an individual. There were two kinds of *Jaghires*, one called جاي گيرتن *jáy-gír-i-tan* bodily or personal *jaghire*, being for the support of the person of the grantee; the other جاي گير سر *jáy-gír-i-sar Jaghire* of the head, or an assignment for the support of any public establishment, particularly of a military nature.

JAGHIRE BUCKSHEE,

(P. جاي گيرِ بخشي *jáy-gír-i-bakhshí*).

A *jaghire* for the support of a general or commander-in-chief.

JAGHIRE CIRCAR,

(P. جاي گيرِ سركار *jáy-gír-sarkár*).

The *jaghire* of the government: *i.e*, the Company's *jaghire* under the presidency of Fort St. George.

JAGHIRE DEWANNY,

(P. جاي گيرِ ديواني *jáy-gír-i-díwaní*).

The *jaghire* of the *Dewanny*: *i.e.* of the office of *Dewan* held by the Company.

JAGHIRE TANAHAUT,

(P. جاي گيرِ تهانهات *jáy-gír-i-t'hánahát*).

Jaghires for the support of *tanahs*, or small garrisons of *sebundy* troops.

JAMMA,

(A. جمع *jamaʿ*).

The whole, total, sum, amount, sum total, assembly, collection. The total of a territorial assessment.

JAMMABUNDY,

(P. جمع بندي *jamaʿ-bandí*).

A settlement of the total of an assessment, or a written statement of the same.

JAMMABUNDY NUCKDY,

(P. جمع بندي نقدي *jamaʿ-bandi-i-nakdí*).

A money settlement of the total of an assessment.

JAMMADAR,

(P. جمعدار *jamaʿ-dár*).

A native officer so denominated. v. JAMMA and DAR. [21]

JAMMA KAUMIL,

(P. جمع كامل *jamaʿ-i-kámil*).

The complete or perfect *jamma*, or total of an assessment. The complete standard assessment of the *Deccan* on the principle of *Toorell Mull's* original rent-roll.

JAMMA KHIRCH,

(P. جمع خرچ *jamaʿ-kharch*).

Receipt and payment. Applied to an account, a statement of receipts and disbursements.

JAMMA TUMARY,

(P. جمعِ تومارِي *jamaʿ-i-túmárí*).

The total according to the *tumar* or rent-roll v. TUMAR.

JAMMA WAUSIL BAKY,

(P. جمع واصل باقي *jamaʿ-wásil-bákí*).

Total-received-balance. An account in three columns, stating the totals of the revenues expected according to the settlement, the amount received, and the balances outstanding.

JANAJAUT,

(H. جناجات *janáját*, from S. जन *jana* person, and S. जात *játa* sect).

Man by man, individual. This term, applied to a *Pottah*, means a lease to each individual *Ryot*.

JANGLE,

(H. جنگل *jangal*, S. जंगल *jangala*).

A wood or thicket, a country overrun with wood or long grass, in a rude and uncultivated state.

JANGLY,

(from S. जंगल *jangala*).

Overrun with *jungle*, or situated in the midst of *jungles*. v. JUNGLE.

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JAREBIAN,

(P. جریبیان *jaríbiyán* plur. of جریبي *jaríbí* a personal noun from A. جریب *jaríb* a certain land measure).

Land measurers in the Northern *Circars*.

JELM,

(A *Malabar* corruption of s. जन्म *janma*).

Birth, birthright. v. JEMNUM.

JELMKAR, the same as JEMNUMKAR, q. v.

JELMKAR GUENY,

See JELMKAR and GUENEY.

JELNUM PONNUJAM,

(A *Malabar* corruption of s. जन्मं पुनर्जं *janmam punarjam*).

Literally, birth again born. The term is particularly applied to a mortgage deed, upon the execution of which the proprietor parts with almost his whole interest in the land.

JEMNUM,

(A *Malabar* corruption of the *Sanskrit* word जन्मं *janmam*).

Birth, birthright. Hereditary or proprietary right in the soil.

JEMNUMKAR,

(A *Malabar* corruption of s. जन्मं *janmam* birth, and the personal termination *kár*).

A proprietor by inheritance.

JIZEA,

(A. جزیه *jizyah*).

A tax imposed by *Muhammadans* on infidels and idolators.

JODIGA,

A branch of the *sornadyem*, q. v. consisting of a quit-rent paid by *Brahmans* for *enaum* lands held by them.

JORE,

Quit rent.

JOWARY,

Indian corn. Sort of millet. *Holcus sorghum*, L.

JUMMUM, the same as JEMNUM, q. v.

JYARUM,

In the *Carnatic*, a register of lands.

K.

KADEEM,

(A. قادم *kádim*).

Head, head man. One of the numerous terms used in the peninsula to designate the head man of a village.

KAM WASSOOL,

See KHAM-WOSSOOL.

KANUM,

(MAL. *kánam*).

Mortgage, usufructuary property acquired by mortgage. See CANUM and KANUM PATUM.

KANUMKAR,

(MAL. *kánamkár*).

A mortgage of land. v. KANUM.

KANUM PATUM,

(MAL. *kánam-pátam*).

A mortgage deed. A form of conveying land in leasehold, and by which a mortgagee gets possession of land.

KAN WASSOOL, by mistake for KHAM WASSOOL, q. v.

KAPOO, KAPOOR, written also KAN POOR,

One of the terms used in the peninsula to denote the head man among the *Meerassadars* of a village. [22]

KARAR,

(A. قرار *karár*).

Firmness, stability. Agreement, engagement, contract.

KARAR JAMMA DEH SALA,

(P. قرار جمع دہ سالہ *karár-jamac-i-dah-sálah*).

The engagement for a ten years *jamma*. The decennial settlement of the *Bengal* provinces, as made in the administration of Lord Cornwallis.

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KARIAKARAM,

(TAL. *kárya-káram* from S. कार्य्यकारः *kárya-kárah*).

The performer of a business, an agent. The principal *Meerassadar* of a village appointed by the rest to act as their common agent.

KATE,

(A provincial corruption of S. क्षेत्र *kshétra*).

A field.

KATE PUNJAH,

(TAM. *ket-punjai*, from *két*, a corruption of S. क्षेत्र *kshétra* a field, and TAM. *punjai*, q. v.)

Land which from situation cannot be irrigated, and which, strictly speaking, depends upon the falling rains.

KAUMIL or KAMUL,

(A. کامل *kámil*).

Perfect, complete. v. JUMMAH.

KAWELI,

(TAM. *káwali*).

Watching, guarding, protecting. The office or employment of guarding and protecting a district. v. CAWEL.

KAWELIGAR,

v. CAWELGAR.

KAWELI RUSSOOM,

v. KAWELI and RUSSOOM. Fee or perquisite of a *Kaweligar*. See CAWELGAR.

KAY-KANUM-PATUM,

(MAL. *kai-kánam-pátam*).

Conveyance of a spot of land, in *Malabar*, to one who undertakes to fence it with mud walls, and plant it with trees, being insured in the possession of it for a specified period.

KEEL,

A lake.

KEFFYET or KEFFAYET,

(A. کفایت *kifáyat*).

Surplus, profit, advantage. Profit resulting from the revenue investigations of *Meer Cossim*, being an item of the *soubahdarry abwab*, or cesses arising from *jaghires* and other lands held at reduced rate by the principal officers of the *Nazims*, which were added to the public rent; also increase of revenue from *hastabood* enquiries into the resources of the *khalsa* lands.

KEFFYET HUSTABOOD,

(P. کفایت هست وبود *kifáyat-i-hast-o-búd*).

Profit of the *hastabood*, q. v. An item of the *soubahdarry abwab*, or cesses of *Ali Verdi Khan*, consisting of resumptions of land, and discovered resources in *khalsa* lands brought to account in the frontier districts, under the charge of *foujdars*, which they had concealed.

KEFFYET SAYER,

(P. کفایت سایر *kifáyat-i-sáyir*).

Profit of the *sayer*, q. v. Profit or increase of revenue derived from bringing to public account fraudulent, or other irregular emoluments or abuses in the branches of the *sayer* duties. See BAKY and PANCHOUTRA.

KEFYAL, a mistake in the print for KEFFYAT, q. v.

KEHDAH,

(H. کهیدا *khédá*).

The trap or enclosure in which wild elephants are caught.

KEHDAH AFEAL,

(P. کهیدای افیال *khédáyi-afyál*).

The traps or enclosures for catching elephants. v. KEHDAH. An article in the *tumar*, or assessment roll, of *jaghire* appropriations, to defray the expense of catching elephants in *Tipperah* and *Sylhet*.

KERP,

(B. কার্পাস *kárpás*).

Cotton.

KERPAS,

(B. কার্পাস *kárpás*).

Cotton.

KESSEMWAR,

(P. قسم وار *kismwár*).

According to its kind, sort, or quality.

KESSEMWAR GOSHWARAH,

(P. قسموار گوشوارہ *kismwár-goshwárah*).

An abstract account of lands specifying their different qualities.

KETEENEE,

(B. কাটনী *kátaní*).

A spinner of cotton, &c.

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KEZANCHEE,

(P. خزانچي *khazánchí*).

A treasurer.

KHAHOON,

(B. কাহন *káhan*, H. کہان *kahán* or H. کاهن *káhan*, corruptions of S. कार्षापण *kárshápana*).

Twelve hundred and eighty *Cowries*, equal, as money, to about four *annas*, or the fourth of a *rupee*. [23]

KHALSA,

(A. خالصه *khálisah*).

Pure, unmixed. An office of government, in which the business of the revenue department is transacted: the exchequer. When this term is applied to lands, it signifies lands the revenues of which are paid into the exchequer, as contradistinguished from *jaghire*, or other descriptions of lands, the government share of whose produce has been assigned to others.

KHALSA SHEREFA,

(P. خالصه شريفه *khálisah-i-sharífah*).

The royal treasury or exchequer.

KHAM, written also KAM,

(P. خام *khám*).

Unripe, crude, immature, gross.

KHAM CHITAH,

(H. خام چٹھا *khám-chithá*).

A rough statement or account. v. KHAM.

KHAM WOSSOOL,

(P. خام وصول *khám-wasúl*).

Gross receipt, as of revenue, also the record exhibiting it.

KHANABARRY,

(From P. *khánah* a house, B. খানা বাড়ী *bárí*, from S. वाटी *báti* a dwelling).

A house with its appurtenances, such as gardens, orchards and the like: Domain v. NANCAR.

KHAN WOOSEL,

For KHAM WOSSOOL, q. v.

KHAREGE JUMMA,

(P. خارج جمع *khárij-i-jamaɛ*).

What is excluded from the *jamma* or amount of the rental. Rents from the *Ryots* enjoyed by particular individuals under assignments or grants from government, such as the *nancar* of *Crories* and *Zemindars*.

KHAS,

(A. خاص *khás*).

Private, peculiar; particular, proper. Revenue collected immediately by government, without the agency of *Zemindars*. Under the Company's government in *Bengal*, the term is generally applied when there is an immediate division of the actual produce between the government and the *Ryots*; and also where the revenues of smaller portions than *zemindaries* are let to farm.

KHASNOVEESEE,

(P. خاص نويسي *khás-navísí*, from P. خاص *khás*, q. v. and P. نويسي *navísí* writing).

What relates to the government clerks and accountants. An article of the *soubahdarry abwab*, or cesses introduced by *Jaffier Khan*; being originally a *russoom* or fee exacted from the *Zemindars*, at the renewal of their annual leases, by the *Mutseddies*, or clerks of the *khalsa*; but afterwards extended to other objects. v. KHALSA.

KHEREEF,

(A. خريف *kharíf*).

Autumn, autumnal harvest.

KHERYAUT,

(A. خيرات *khairát*).

Good deeds, charities, alms. Allowances for occasional charity to the poor of all persuasions; an item of the MUSCORAT, q. v.

KHETERY,

(A corruption of S. क्षत्रिय *kshatriya*, pronounced *khetri* in the vulgar dialects).

A man of the second or military tribe.

KHILAUT,

(A. خلعت *khilaɛt*).

A robe of honour with which princes confer dignity. An item of the *abwab* or imposts. See ZYR MATHOTE.

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KHIRCH GRAM,

(P. خرچ گرام *kharch-i-grám*, from P. خرچ *kharch* expense, and s. ग्राम *gráma* a village).

Expense of the village. Contributions levied in the villages, professedly to defray the expenses incurred by the *Potails*, or their servants, and by others, in travelling to the *cutcherry* of the district on the public affairs of the villages.

KHODE KHOSHT,

(Properly P. خود کاشت *khúd-kásht*, from خود *khúd* self, and کاشتن *káshtan* to sow seed).

Self-sown or cultivated. Applied to *Ryots*, the term means those who cultivate land in the village where they reside, and by hereditary right; also the lands cultivated.

KHOMAR,

(B. খামার *khámár*).

Threshing-floor. Lands, the *Ryots* of which do not pay a money-rent, but divide the produce at certain rates of share with the *Zemindar*; contradistinguished from *rioty* lands, in which the government dues are paid in money.

KHOOSHBASH, by mistake CHOOBASH,

(P. خوش باش *khúsh-básh*).

One who lives happily or at his ease. A description of inhabitants in the Ceded Districts.

KHORAK AFFIAL,

(P. خوراک افیال *khúrák-i-afyál*).

Food of elephants. An allowance in *Sylhet* for maintaining elephants when caught.

KHUDIAN,

(From TAM. *kudi*).

A cultivator. v. COODI. [24]

KHURCH or KHIRCH or KURTCH,

(A. خرج *kharj*, P. خرچ *kharch*).

Expense, expenditure. Casual expenditure for public purposes in the business of revenue arrangement.

KHURCHA,

(A. خرجه *kharjah*, P. خرچه *kharchah*).

Disbursement, expenditure.

KHURCHA SUDDER,

(P. خرچهٔ صدر *kharchah-i-sadar*).

Expenses of the chief station or seat of government, in contradistinction to *Kharchah-i-mofussil* or expenses of the country or interior.

KIDMUTDAR, probably for KIDMUTGAR,

(P. خدمتگار *khidmat-gár*).

A servant, an in-door servant.

KIFFUT for KIFFYUT, q. v.

KILLADAR,

(P. قلعه دار *kilɛah-dár*).

Warder of a castle. Commander of a fort.

KIMUT KHESHT GOUR,

(P. قیمت خشت گور *kímat-i-khisht-i-gaur*).

Price of bricks of *Gour*. v. KIST GOUR. A *soubahdarry* impost established by *Ali Verdi Cawn* to defray the expense of conveying away bricks from the ruins of the ancient city of *Gour*, once the capital of *Bengal*.

KISMUL, a mistake for KISMUT, q. v.

KISMUT,

(A. قسمت *kismat*).

Division, proportion, share, part. A division of country, sometimes forming part of a *circar*, and including several districts, more or less; but more generally, part of a *pergunnah*. N. B. The proportions of such divisions are distinguished by the number of *annas* or sixteenth parts they contain.

KISSA, a typographical error for HISSA, q. v.

KISSAS,

(A. قصاص *kisás*).

The *Muhammadan* law of retaliation.

KIST,

(A. قسط *kist*).

Stated payment, instalment of rent.

KISTBUNDY,

(P. قسطبندي *kist-bandí*).

A contract for the payment of a debt or rent by instalments. v. KIST.

KIST GOUR,

(P. خشت گور *khisht-i-gaur*).

Bricks of *Gour*. The expense of bricks from the ruins of the city of *Gour*, once the capital of *Bengal*: one of the *soubahdarry abwab* or cesses.

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KOKUMNAMA, by mistake for HOOKUMNAMA, q. v.

KOLKAR,

The same as *Peon*, in *Malabar*.

KOODI,

(TAM. *kudi*).

Inhabitant, tenant, RYOT, q. v.

KOODIMANER,

A contract, in *Malabar*, the effect of which is to convert the tenure of mortgage by pledge into a kind of freehold.

KOOLCURNEY, KOOLKERNAIN, KOOLCURNY, KULKURNY,

(TEL. *kulkarnai* and *kulkarnam*).

A village accountant, in the Northern *Circars*, who is generally a *Brahman*.

KOORI KANUM,

(MAL. *kuri kánam*).

A lease on favourable terms for the improvement of land.

KOOT,

(H. کوت *kút*).

Estimate, appraisement, valuation. Valuation of the crop. v. ANCHUMNA.

KORAN,

(A. قران *kurán*).

The book containing the religious precepts of *Muhammad*.

KOSHAM,

(S. कोष *kosha*, TEL. and TAM. *kósham*).

Case, repository, treasury, register. A village register in which are entered the lands held by *Brahmans* in the southern *poligar* districts.

KOYT,

(A provincial corruption of S. कायस्थ *káyastha*).

The name of a mixed tribe of *Hindus*, whose profession is generally writing and accounts. Most of the *Banians* and *Sircars* of *Calcutta* are of this class.

KRORIE,

v. CRORIE.

KUDDUM RUSSOOL,

(P. قدمرسول *kadam-i-rasúl*).

The footstep of the prophet. Allowance for preserving the impression of the foot of *Muhammad*, or the place of worship where it is preserved; an item of the MUSCOORAT, q. v.

KULGOOTASON,

In *Tinnavelly*, a fixed sum so called for which the *punjah* land was given up.

KULLAR,

In the Ceded Districts, barren land. [25]

KULWAR,

(P. کلوار *kulwár*).

According to all, general. The term is applied to a settlement of the land revenues, when the rent of each individual *Ryot* is fixed and collected by the officers of government, without the intermediate agency of *Zemindars* or farmers of the revenue. See RYOTWAR.

KUMENATUM,

The farming stock of an individual, such as his ploughs, bullocks, slaves or servants, &c.

KUMI,

(P. کمي *kami*).

Deficiency. Deficiency in the weight or value of coin; interior *crutch* or expenditure. N.B. KUMISAGON in p. 682 should have been divided by a comma, being two words, namely, *kumi* and *sagon*.

KUMPLI,

In the Ceded Districts, a draw-well.

KUNGANUM,

Fees paid to the Company as an indemnity for the expense of overseeing the just appropriation of the *podoo shelawo*, and the cutting and division of the crop.

KUNKAL,

(H. کنکال *kangál*).

Poor, miserable. *Kunhal* lands are lands the revenues of which are appropriated for the support of poor persons.

KURCHA,

(A. خرجه *kharjah*, P. خرچه *kharchah*).

Expenditure. v. KURCHA.

KURNUM,

(TEL. *karnam*).

A secretary, writer, clerk. See CURNUM.

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KUSHEM,

In the Ceded Districts, a streamlet or water-course from a spring.

KUSSOOR,

(A. قصور *kusúr*).

Want, defect, deficiency. An item of the *abwab* formerly levied as part of the *dehkurcha*, or village charges, to make up for the deficiency in the *rupees* collected in the *mofussil*, or interior of the country, which, under the *Mogul* government, were required to be paid into the treasury at an equal standard.

KUTCHA,

(H. کچا *kachá*, B. কাঁচা *kánchá*).

Raw; crude, immature. v CUTCHA.

KUTCHA BALLANNY, BALUNNY, or BEKENNY,

A term used in *Dinagepore*. A resumption of one-tenth proportion of land held by the *Ryots* v. KUTCHA and CUTCHA.

KUTKENA,

(B. কটকিনা *katkiná*).

An under farm.

KUTKENADAR,

(B. কটকিনাদার *katkinádár*).

An under-tenant, farmer, or renter.

KUTLAI,

In the Ceded Districts, a field.

KUTTEI,

v. KUTLAI.

KYAL,

(A. کیال *kayál*).

A weighman. The person who weighs out the respective shares of the crops in a village.

KYVEDOOTH,

A form of mortgage and transfer of landed property in *Malabar*.

L.

LAC,

(A provincial corruption of S. লক্ষ *laksha*).

One hundred thousand. N. B. A *lack* of *Bengal sicca rupees* is, at 2*s*. 6*d*., equal to pounds sterling 12,500.

LAKERAJE,

(A. لاخراج *lá-khiráj*, compounded of the privative particle لا *lá* and خراج *khiráj* rent).

Rent-free. Lands rent-free; or lands the government dues from which are assigned to any person for his own benefit, or are appropriated to any public purpose. The term is used in contradistinction to MALGUZARY, q. v.

LINGUMUT,

(S. लिंगमत *linga-mata*).

One who worships the *Lingam*.

LOMBALLIES,

v. BEEGARAH.

LOMBARDIES,

v. BEEGARAH.

LOONTABURDARS,

A typographical mistake for SOONTABURDARS, q. v.

M.

MAAL,

See MAL and MEHAL.

MADESTRUM,

(TAM. *madiyastam*, for S. मध्यस्थं *madhyastham*).

Standing between: mediation. The mediation of a *Poligar* to protect a *Circar* village from any breach of faith on the part of government or its officers. [26]

MADRASSA,

(A. مدرسة *madrasah*).

A college.

MADRISSA,

See MADRASSA.

MAGANY,

(TAM. *mágánam*).

A district.

MAGANNY,

See MAGANY.

MAGAUN,

See MAGANY.

MAHAJANACUM,

See MAHAJANUM.

MAHAJEN,

See MAHAJANUM.

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MAHAJANUM,

(TAM. *mahá-janam*, S. महाजन *mahájana*).

A great person; a merchant. Proprietor of land equivalent to MEHRASSADAR, q. v.

MAHL,

See MEHAL.

MAHMOOL,

See MAMOOL.

MAHOOTERAN,

(مهتران *mahattarán* a Persian corruption in the plural number of S. महत्ता *mahattrá*).

Lands given for the maintenance of respectable persons, not *Brahmans*.

MAHSOOL,

(A. محصول *mahsúl*).

Collected. The produce or sum of any thing. The amount or produce of the *sayer* duties on salt imported, manufactured and consumed.

MAHSOOL SAYER,

(P. محصولِ سایر *mahsúl-i-sáyir*).

The produce of the *sayer* duties. v. MAHSOOL.

MAHSOULY PEON,

(P. محصولي *mahsúlí*, from A. محصول *mahsúl*).

A *Peon* employed in the collections. v. MAHSOOL.

MAL,

(A. مال *mál*).

Wealth, property. Revenue, rent; particularly that arising from territory, in contradistinction to the customs and duties levied on personals, called SAYER, q. v. See also MEHAL, with which term this is often confounded by Europeans.

MALGUZAR,

(P. مالگذار *mál-guzár*).

Who pays rent or revenue. The term is applicable to every description of person who holds land paying a revenue to government, whether as tenant, *Zemindar*, or farmer.

MALGUZARRY,

(P. مالگذاري *mál-guzárí*, from A. مال *mál* wealth, property, revenue, and P. گذاشتن *guzáshtan* to quit, leave, discharge, pay).

Paying r evenue. A term applied to assessed lands, or lands paying revenue to government, also the rent of such lands.

MALGUZARRY TEHSIL KOOL,

(P. مالگذاري تحصيلِ کلّ *mal-guzárí-tahsíl-i-kull*).

The rent, or land revenue, according to the whole collection. Net revenues levied from *Zemindars* and farmers, and on officers of government.

MALZAMIN,

(P. مالضامن *mál-zámin*).

Bondsman for the discharge of a debt, or payment of rent. See MALZAMINEE.

MALZAMINEE,

(P. مالضامني *mál-zámini*).

Written security for the due payment of a debt or revenue.

MALIK,

(A. مالک *málik*).

Master, lord, proprietor; owner.

MALIKANA,

(P. مالکانه *málikánah*, from A. مالک *málik*, q. v.).

What relates or belongs to a person as master or head man. The *malikana* of a *Mocuddim*, or head *Ryot*, is a share of each *Ryot's* produce received by him as a customary due, forming an article of the NEAKDARRY, q. v. The term is also applicable to the *nancar*, or allowance to village collectors, or *Mocuddims* of such villages as pay rents immediately to the *khalsa*, being an item of the MUSCORAT, q. v. See also MOCUDIMS.

MAMOOL,

(A. معمول *macmúl*).

Practised, established, usual, customary.

MANGUN,

(B. মাংগন *mángan*).

Begging, request; one of the cesses or *abwab*. A tax or imposition formerly levied by the officers stationed at the *chokies* and *ghauts*.

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MARAH,

Perquisites from the crop, fees in kind, so called in the Northern *Circars*, the same as RUSSOOM, q. v. [27]

MARAMUT,

(A. مرمّت *marammat*).

Mending, repairing.

MAROCHA,

A tax on marriages.

MATAFURRUCKAT,

(A. pl. متفرّقات *mutafarrikát*).

Separate, scattered, dispersed, various. Scattered divisions or portions of land.

MATAYENAH,

See MUTANIEH.

MATHOOT,

See MATOTE.

MATHOOT FEEL KANEH,

(P. متهوت فیل خانه *mathot-i-fíl-khánah*).

An imposition for the elephant house or stable *A soubahdarry* article of the *abwab* or cesses established by *Sujah Khaun*, being a contribution to defray the expense of feeding the elephants of the *Nazim* and *Dewan*.

MATHOTE, spelt also MATHOOT, MATHOOL and MUTHOTE,

(H. متهوت *mathót*).

Capitation, contribution, imposition. An occasional impost or tax, sometimes included in the ABWAB, q. v. See also ZYR MATHOTE.

MAUNIUM,

(TAM. *mániyam*, from S. मान्य *mánya*, respectable, honorable).

A grant of land, or assignment of the government share of the produce therefrom to the revenue officers, and the public servants of the villages in the Northern *Circars*. See ENAM, SUNNUD, TURRABUDDY and PITCHAY.

MAUZA,

(A. موضع *mauzaᶜ*).

A place, a village.

MAUZAWAR,

(P. موضعوار *mauzaᶜ-wár*, from A. موضع *mauzaᶜ* a place, a village).

By villages. A village settlement, where the officers of the government farmed out the lands of the whole village to an individual, or to the community of a village.

MEDDUD,

See MUDDUD.

MEDDED MASH,

See MUDDED MASH.

MEERASS,

(A. میراث *mírás* or *míráth*).

Heritage, patrimony.

MEERASSADAR,

(P. میراثدار *mirása-dár*).

The holder or possessor of a heritage. v. MEERASS. The proprietor of land.

MEERASSEE,

(A. میراثی *mirásí*).

Hereditary, hereditary property. The land of a MEERASSADAR, q. v.

MEHAAL,

See MEHAL.

MEHAL, MAHL, MHAL, MAAL, MOHAUL, MEHAUL, MEHAAL, MAL,

(A. محالّ *mahálل* plur. of محلّ *mahálل* properly a place).

Places, districts, departments. Places or sources of revenue, particularly of a territorial nature: lands. N. B. This term should not, as is often the case, be confounded with مال *mál*, another Arabic word, to an incorrect ear, something like it in sound. *Mahálل* denotes the places or lands yielding a revenue; but *mál* is the rent or revenue itself arising from the lands. See MAL.

MEHAUL,

See MEHAL.

MEHMANY,

(مهماني *mihmání*, from P. مهمان *mihmán* a guest).

What relates to a guest; hospitality. Allowance for entertaining pilgrims, travellers, and strangers in general; an item of the MUSCORAT, q. v.

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MELWASSY,

In the peninsula, extra produce partly appropriated to the use of temples and other religious purposes.

MEN-AUTISTY,

Grand master of artillery.

MENEWAR,

In *Malabar*, a person who keeps the district accounts called *hobly*.

MAHL,

See MEHAL.

MOHALZAMINEE,

See MALZAMINEE.

MHASOOL,

See MAHSOOL.

MHASOOL SAYER,

See MAHSOOL SAYER.

MILKEUT,

(A. ملكيت *milkíyat*).

Property, proprietary right.

MILKEUT ISTIMRAR,

(P. ملكيت استمرار *milkíyat-i-istimrár*).

Proprietary right in continuation.

MILKUIT,

See MILKEUT.

MINHA,

(A. من ها *min-há*).

Literally, from that. Deduction, subtraction. [28]

MOBAI,

(A. مبيعي *mubáʿí*).

By purchase or sale. Manufacture of salt by contract purchase.

MOCASAU,

See MOCASSAU.

MOCASSA,

See MOCASSAU.

MOCASSAU,

Peons, in the Northern *Circars*, who were paid by grants of land, subject to a quit rent only. v. PEON.

MOCUDDIM,

(A. مقدّم *mukaddam*).

Placed before, antecedent, prior, foremost. Head *Ryot*, or principal man in a village, who superintends the affairs of it, and, among other duties collects the rents of government within his jurisdiction. The same officer is in *Bengal* called also *Mundul*, and in the Peninsula *Goad* and *Potail*.

MOCUDDIMY,

(P. مقدّمي *mukaddamí*, from A. مقدّم *mukaddam*).

What relates to a *Mocuddim*. The *russoom* or share of each *Ryot's* produce received by the *Mocuddim*, an article of the *neakdarry*: also the *nancar* or allowance to village collectors or *Mocuddims* of such villages as pay rents immediately to the *khalsa*, being an article of the *muscorat*. See MALIKANA.

MOCUDMY,

See MOCUDDIMY.

MOCUM,

See MOKEEM.

MOCURRER,

(A. مقرّر *mukarrar*).

Fixed, established; permanent. What is fixed or settled.

MOCURRERY,

(P. مقرّري *mukarrarí*, from A. مقرّر *mukarrar*).

As applied to lands, means lands let on a fixed lease. The term is also applied to the government dues from the CAVEL, q. v.

MOCURRERYDAR,

(P. مقرّري دار *mukarrarí-dár*).

Possessor of a lease or grant for a fixed period. v. MOCURRER and MOCURRERY.

MOCURREY,

See MOCURRERY.

MOCURREYDAR,

See MOCURRERYDAR.

MODAKIL,

(A. مداخل *mudákhil*).

Introductions, annexations, additions. Annexations or additions of lands to a particular financial division; or lands acquired, considered with reference to revenue. See MOKHARIJE.

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MOFUSSIL,

(A. مفصّل *mufassal*).

Separated, particularized, distinguished, divided into distinct parts, detailed. The subordinate divisions of a district, in contradistinction to the term *saddur*, which implies the chief seat of government; also the country, as opposed to town: the interior of the country. As applied to accounts, the term signifies detailed or those accounts which are made up in the villages and *pergunnahs*, or larger divisions of country, by the *Putwarries*, *Canongoes*, or *Serishtadars*. As applied to charges, it signifies the expense of village and *pergunnah* officers employed in the business of receiving, collecting, settling, and registering the rents: such as *Mocuddims*, *Putwarries*, *Peons*, *Pykes*, *Canongoes*, *Serishtadars*, *Tehsildars*, *Aumeens*, &c. &c.

MOFUSSIL DEWANNY ADAWLUT,

(P. مفصّل ديواني عدالت *mufassal díwání ʿadálat*).

Provincial court of civil justice.

MOGANY,

See MAGANY.

MOGGS,

See MUGS.

MOHAUL,

See MEHAL.

MOHIR,

See MOHRER.

MOHRER, MOHIR, MOHUR, MORAH, MOHERRIE,

(A. محرّر *muharrir*).

A writer, a clerk in an office.

MOHTEREFA,

(A. محترّفه *muhtarafah*).

An artificer. Taxes, personal and professional, on artificers, merchants, and others; also on houses, implements of agriculture, looms, &c. a branch of the SAYER, q. v.

MOHTERFA,

See MOHTEREFA.

MOHUR,

See MOHRER.

MOHURRIE,

See MOHRER.

MOKEEM,

(A. مقوّم *mukavvim*).

Who fixes or settles. An appraiser. [29]

MOKHARIJE,

(A. مخارج *mukhárij*).

Expenses, deductions, exclusions. Territory dismembered and lost to the revenue, forming a head of deductions from the collections of the *Zemindars* in their accounts, under the general term WAZEAT, q. v. The reverse of MODAKIL, q. v.

MOLAVY,

See MOOLAVY.

MOLUNGEE,

(H. ملنگي *malangí*).

Manufacturer of salt.

MONIGAR,

(TAM. *maniyakár*).

A surveyor. A supravisor, or manager.

MOOFTY,

(A. مفتي *muftí*).

The *Muhammadan* law officer who declares the sentence.

MOOLAVY,

(A. مولوي *maulaví*).

A learned and religious man. An interpreter of the *Muhammadan* law.

MOOLGUENY,

v. MULGUENY.

MOOLVY,

See MOOLAVY.

MOONSHEE,

(A. منشي *munshí*).

Letter-writer, secretary. N. B. Europeans give this title to the native who instructs them in the Persian language.

MOOTAH,

(Probably for TAM. *motai* a heap or parcel).

In the Northern *Circars*, a small district or subdivision of a country, consisting of a certain number of villages more or less. A farm of several villages.

MOOTAHDAR,

The holder of a MOOTAH, q. v. A person on whom the *semindarry* rights of a *mootah* are conferred by the government, under the conditions of a perpetual settlement.

MOOTAHDARRY,

What relates to a MOOTAHDAR, q. v.

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MOOTANIEH,

(A. متّعينه *mutaʿayyánah*).

A military station, post, or command. Stationed troops. *Sebundy* or provincial corps.

MOPILLAS,

A tribe of Arabs settled on the *Malabar* coast.

MORACA,

See MAROCHA.

MORACHA,

See MAROCHA.

MORAH,

In *Canara*, rent in kind. A field, let to a tenant at will, is reckoned and called a field of so many *morahs*.

MOSHAIRA,

(A. مشاهره *musháharah*).

Monthly stipend, pension, salary, pay or wages. A monthly allowance granted by the state to a *Zemindar* when suspended from his office.

MOTERPHA,

See MOHTEREFA.

MOTRARPHA,

See MOHTEREFA.

MOULACHO,

Native militia. *Sebundy* corps.

MOUZA,

(A. موضع *mauzaʿ*).

A place; a village, the cultivated lands of a village.

MOUZAWAR,

(P. موضع وار *mauzaʿ-wár* from A. موضع *mauzaʿ* a village).

By villages. A term employed to designate a village settlement.

MOUZERA,

See MUZERA.

MOUZERAH,

See MUZERA.

MOVEN or MOYEN ZABITAH,

(A. معيّن ضابطه *muʿayyan zábitah*).

Established custom. Charges, collections so called in the Ceded Districts

MUCHELKA,

(T. مچلكه *muchalkah*).

A solemn engagement or declaration in writing.

MUCHELKA IN DARUD,

(P. مچلكه اين دارد *muchalkah ín dárad*).

"The engagement contains this." The title of a written declaration, which, under the *Muhammadan* administration of the Northern *Circars*, was produced by the *Amildar* or collector general, signed jointly by the *Desmooks* and *Despondeahs*, purporting that they had not, in the way of bribery or otherwise, paid anything to the agent of government, except what is specified in the public accounts of receipts.

MUCURRERY,

(P. مقرّري *mukarrarí*).

Relating to what is fixed or established; as *mucurrery* leases, *mucurrery* grants, &c. v. MOCURRERY.

MUDDUD,

(A. مدد *madad*).

Aid, help, assistance. [30]

MUDDUD MASH,

(P. مدد معاش *madad-i-maʿásh*).

Aid for subsistence. An article in the rent-roll called *tumar jumma*, consisting of allotments of land, as a subsistence to religious and learned men; an item of the *muscorat*, and a branch of *ayma* grants.

MUDHOOR,

(S. मधुर *madhura*, from S. मधु *madhu* honey).

Sweet, fresh.

MUDHOORY,

(From S. मधुर *madhura*. See MUDHOOR).

Applied to lands, means fresh, in contradistinction to *nemucky*, or salt lands.

MUFTI,

See MOOFTY.

MUGS,

Pirates from the coast of *Arracan*, who formerly committed great depredations in the river *Ganges*.

MUJERA, or MUJERAH,

See MUZERA.

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MUJERAI,

(P. مجرايي *mujráyí*, from A. مجرا *mujrá* allowance, premium; obeisance, respect).

Who pays respect. Acknowledgments made to the *Zemindars* in the vicinity of the hill-people of *Rajehmhal*, to prevent robberies, being an item of the MUSCORAT, q. v.

MUJMUDAR,

(P. مجموعه دار *majmúeah-dár*, from A. مجموعه *majmúeah* and P. دار *dár*).

Who has in charge the whole collection. A temporary revenue accountant of a district or province.

MUL GUENY,

(Perhaps from S. मूल्य *múlya* purchase; price, wages, hire; and CAN. *gueny* a tenant).

In *Canara*, a tenant by purchase, or for ever, at a fixed rent.

MULLA,

(A. ملّا *mullá*).

A learned man, a schoolmaster.

MUNDUL,

(S. मण्डल *mandala*, B. মণ্ডল *mandal*).

A circle, a division of country so called. The head man of a village; the same as MOCUDDIM, q. v.

MUNEWAR,

(*Manai-wár* from TAM. *manai* a piece of ground, and P. وار *wár*).

An officer who keeps the *hobly* or district account in *Malabar*.

MUNNIMS,

Jungle possessions in the Northern *Circars*

MUNNOVERTY,

(S. मनोवृत्ति *manó-vritti*, from मनः *manah* the mind, and वृत्ति *vritti* profession, livelihood, maintenance).

A class of military tenants of a higher order, in the Northern *Circars*, who were bound to bring their adherents with them into the field.

MUNNY CAVELLY,

(TAM. *manai-kávali*).

A term used in *Mysore* for village watching fees.

MUNSIFF,

(A. منصف *munsif*).

A just and equitable man. Native justice or judge whose powers do not extend farther than to suits for personal property not exceeding fifty *rupees*.

MUNSUB,

(A. منصب *mansab*).

An office of dignity and title, generally of a military nature.

MUNSUBDAR,

(P. منصب دار *mansab-dár*).

Holder of a MUNSUB, q. v. A military officer of rank holding this title under the *Musalmán* governments.

MUNSUBDARAN,

(P. منصب داران *mansabdárán*, plur. of منصب دار *mansab-dár*. See MUNSUBDAR).

The *Munsubdars* or military officers of rank, an article in the roll called *tumar jummah*, consisting of *jaghire* appropriations to military officers, on the condition of service.

MURRAMUT,

(A. مرمّت *murammat*).

Repairing, mending. Charges for repairs.

MUSCOOR,

(A. مذكور *mazkúr*).

Mentioned, before-mentioned; a matter before-mentioned.

MUSCOORAT, MUSCORAT,

(A. مذكورات *mazkúrát*, pl. of مذكور *mazkúr*).

Matters or items which have been before mentioned or specified. *Dustoors*, or customary deductions, allowed to *Zemindars* from their collections, at the close of their settlements, applied to a variety of petty *moffusil* disbursements, of which the *russoom zemindarry* and *nancar* lands are a part: and including charitable donations originally unprovided for; an item or head of revenue account of comparatively modern institution.

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MUSCOORY,

(P. مذکوري *mazkúrí* from A. مذکور *mazkúr*).

Small or single *pergunnahs, zemindaries,* and petty *mahls,* or *talookdaries,* paying rent through a superior *zemindar.* v. MUSCOOR.

MUSHAIRA,

(A. مشاهرہ *musháharah*).

A bargain by the month. Monthly pay, salary, wages, or stipend.

MUSHAIRA KOOLKERNAIN,

(P. مشاهرۂ کلکرنان *musháharah-i-kulkarnán*).

Monthly allowance to *Brahman* accountants in the Northern *Circars.*

MUSHAOOL,

A mistake for MUSHROOT, q. v.

MUSHROOT,

(A. مشروط *mashrút*).

Stipulated, conditional. As applied to grants of lands, it signifies that the grants are, either wholly or in part, to be appropriated to particular uses.

MUSHROOT TANNAJAUT,

(P. مشروط تنهاناجات *mashrút-i-t'hánáját*).

Conditional appropriations of land in *jaghire* for garrisons, and pensions.

MUSNUD,

(A. مسند *masnad*).

The place of sitting: a seat. A throne or chair of state.

MUTAH,

See MOOTAH.

MUTAHDAR,

See MOOTAHDAR.

MUTHOTE,

See MATHOTE.

MUTSEDDY,

(A. متصدّي *mutasaddí*).

Intent upon. Writer, accountant clerk in a public office.

MUTT,

(S. मठ *mat'ha*).

A college, a convent.

MUZCOORAT,

See MUSCOORAT.

MUZERA,

(A. مزرع *mazraᶜ*).

A cultivated field sown or ready for sowing. In the Northern *Circars* the term implies a component part of a *mouza* or village.

MUZOONAT,

(A. موزونات *mawzúnát*, pl. of A. موزون *mawzún*).

Weighed, adjusted; settled or balanced, as an account. What has been adjusted or settled. Allowed deductions applied to a variety of disbursements, such as the *nankar* or allowance to the *zemindar,* &c.

N.

NABOB,

See NAWAB.

NAIB,

(A. نایب *náyib*).

A deputy.

NAIB NAZIM,

(P. نایب ناظم *naib-názim*).

Deputy of the *Nasim* or governor.

NAIG,

See NAIK.

NAIK,

(S. नायक *náyak* or *náyaka*).

Leader, conductor, chief; petty military officer.

NAIKWAR,

(From S. नायक *náyaka* or *náyak*, and the Persian possessive participle وار *wár* together forming *náyak-wár*).

Possessing a *náyak.* A village under the management of a *náyak.* See NAIK.

NAIKWARRY,

(From S. नायक *náyaka* and P. واري *wárí*, forming *náyak-wárí*).

Any thing connected with a village, &c. under a NAIK, q. v. Establishment of village *Peons.*

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NAIR,

Chief, headman. The *Nairs* are a peculiar description of *Hindus*, principally of the military class, who hold lands in *Malabar*.

NAIR GUENY,

(Probably from *nair* chief, head, and *gueny* a tenant. Or, it may be from *nair* a plough, and *gueny* a tenant; a plough tenant).

A kind of soccage tenure in some parts of *Canara*. See GUENY.

NAIR MUL GUENY,

See GUENY NAIR MUL.

NAMBYA,

A cast of *Brahmans* in the peninsula. [32]

NAUNCAR, or NANCAR,

(P. نانکار *nánkár*, from P. نان *nán* bread).

Allowance or assignment for bread or subsistence. An assignment of land, or the government dues from a particular portion of land, calculated to yield 5 per cent. on the net receipts into the treasury, held by a *Zemindar*. The term is also applied to the official lands of the *Canongoes* and other revenue servants.

NAUT or NAUTUM,

(S. नाथ *nátha* TAM. *nátam*).

Lord, master, headman.

NAUTAWAR,

(From S. नाथ *nátha* lord, master, and the Persian possessive particle وار *wár*, together forming *nátha-wár*).

Having a lord or master. Certain villages superintended by headmen called *Nauts* or *Nautums*, on the part of government. See NAUT. The term is also used for headman.

NAUTSELLAVOO,

(TAM. *náta-silavu*).

Expences or charges account the headman. See NAUT.

NAUTAM KAR,

(TAM. *nátam-kár*).

Headman or cultivator of a village. See NAUT.

NAUT CURNUM,

Head village accountant. See NAUT and CURNUM.

NAWAB,

(A. Adj. sup. degree نوّاب *nawwáb* or *navváb*, from A. نایب *náyib* a deputy).

Very great deputy, vicegerent, viceroy. The governor of a province under the *Mogul* government, whom we call *Nabob*. N.B. The title of *Nawab*, by courtesy, is often given to persons of high rank or station.

NAYEL CAVELLY,

See DESHA CAVEL.

NAZIM,

(A. ناظم *názim*).

Composer, arranger, adjuster. The first officer or governor of a province, and minister of the department of criminal justice; styled also *Nawab* and *Soubahdar*.

NAZIR,

(A. ناظر *názir*).

A supervisor or inspector.

NAZIR JEMMADAR,

(P. ناظر جمعدار *názir-jva macdá*).

Inspecting captain or officer. A head *Peon*.

NEABUT,

(A. نیابت *niyábat*).

Lieutenancy, vicegerency. The office, administration, and jurisdiction of a NAWAB, q. v.

NEAKDARRY,

(P. نیکداري *nék-dárí*).

Holding or keeping safe or well; safeguard. Perquisites or fees received or collected from the *Ryots*; being shares of the produce of their lands appropriated to particular public officers in the village or other persons.

NEEMSALY,

(P. نیم سالي *nímsálí*).

Half yearly.

NEEM TUCKY, or NEEM TANKA,

(From P. نیم *nim* half, and B. টাকা *táká* or টংকা *tangká* a *rupee*).

A perquisite of half a *rupee* in the hundred on the *assul jamma*, an additional allowance to the *Canongoes*; being an item of the MUSCORAT, q. v.

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NEEMUCKY,

(P. نمکي *namakí*, from نمک *namak* salt).

Saline, salt. Salt lands.

NEERGANTEE,

Distributer of water for irrigation in the peninsula.

NEER MOODUT, or NER MOODUT,

A contract by which a mortgagee in *Malabar* advances a further sum on a landed estate at the expiration of the former term.

NEERNALLY,

The offering to the deity upon commencing the measurement.

NEGABAUN,

(P. نگاه بان *nigáh-bán*).

A watchman or guard. A petty officer of police.

NEKDY,

v. NUCKDY.

NESF NAICKWARIAN,

(P. نصف نايکواريان *nésf-i-náyakwárián*.)

Literally, half of the *naikwarries*. Half the wages of the village *Peons*. See NAIKWARRY.

NESHT, or NISHT,

(S. नष्ट *nàshta*).

Lost, deficient. Extra assessment in *Canara* for deficiencies of rent.

NIRK,

(P. نرخ *nirkh*).

Price; price settled by the police, price current. Standard rate by which lands are assessed, formed on the produce and measurement of them at so much per *bega*. In some districts each village has its own. The *abwab* or cesses are additions to the *nirk*, sometimes included in it, and sometimes not; but always levied in certain proportions to it.

NIRKBANDY,

(P. نرخبندي *nirkh-bandí*).

Fixing the price. The record exhibiting the NIRK, q. v. [33]

NIZAM,

(A. نظام *nizám*).

Order, arrangement. An arranger. *Nizám ul Mulk* the administrator of the empire.

NIZAMAT,

A. نظامت *nizámat*).

Arrangement, government The office of the NAZIM, or NIZAM, q. v. The administration of criminal justice.

NIZAMAT ADAWLAT,

(P. نظامت عدالت *nizámat-adálat*).

The court of criminal justice.

NOONJEE,

See NUNJAH.

NOWARRAH,

(H. نوارا *naw-árá*, from s. नौ *nau* or *naw* a boat or ship, and P. آرا *árá*, from P. آراستن *árástan* to set in order, prepare).

An establishment of boats, or a naval establishment.

NOWARRAH OMLEH,

(P. نواراي عمله *nawárá-i-amalah*).

The *nowarrah* or boat establishment of the officers. An article in the rent-roll *tumar jummah*; being a *jaghire* appropriation for the naval establishment.

NUCKD,

(A. نقد *nakd*).

Ready money, cash, specie.

NUCKDY,

(P. Adj. نقدي *nakdí* from A. نقد *nakd*, q. v.)

Ready-money, ready-money payment. A settlement made for the payment of rent or revenue in specie. The term is also applied to signify provision for household expenditure.

NULLA,

(H. नाला *nálá*).

A streamlet, rivulet, water-course.

NUNJAH,

(TAM. *nanjai*).

Wet land. Land which, from its situation, may be irrigated, and therefore fit for the cultivation of rice. Wet land cultivation. Rice.

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NUNJAH MAIL PUNJAH,

(TAM. *nanjai-mél-punjai*).

Dry land cultivation upon wet. In *Tinnevelly*, when, from an accidental deficiency of water, land, which is usually cultivated with rice, happens to be unfit for that grain, they plough up the stubble, and sow it with the best sorts of dry grain. See NUNJAH and PUNJAH.

NUNJAHMEL,

(TAM. *nanjai mél*).

Probably a contraction of NUNJAH MAIL PUNJAH, q. v.

NUNJAH TAUM PUNJAH,

(TAM. *nanjai-taraṃ-puñjai*).

Wet land like dry. The least valuable of *Nunjah* land, from the uncertainty as to water for irrigation.

NUNJEE,

See NUNJAH.

NUNJEE TERIM, TENUM, or TAUM PUNJEE,

See NUNJAH TAUM PUNJAH.

NUNKAB ZAMY,

(A mistake for P. نقب زني *nakab-zaní*).

Literally, striking a mine; undermining, burrowing. The practice of robbing by making holes through the wall of a house.

NURGUNTY,

See NEERGUNTEE.

NUZZER,

(A. نذر *nazr*).

A vow; an offering. A present made to a superior.

NUZZERANAH,

(P. نذرانه *nazránah*, from A. نذر *nazr*).

By way of offering or present; any thing given as a present, particularly as an acknowledgment for a grant of lands, public office and the like. See NUZZER.

NUZZERANAH HAL,

(P. نذرانهٔ حال *nazránah-i-hál*).

A present or recent NAZZERANAH, q. v. An item of the *soubahdarry abwab*.

NUZZERANAH MOCCURRERY,

(P. نذرانهٔ مقرري *nazránah-i-mukarrarí*).

A fixed *nuzzeranah*. An item of the *soubahdarry abwab* introduced by *Sujah Khaun*, being fixed pecuniary acknowledgments paid by *Zemindars* for improper remissions, indulgences, favors and protection, forbearance from *hastabood* investigations; or for being freed from the immediate superintendance of *Aumils*; but ostensibly to defray the charge of *nuzzers* or presents sent to the court on *Mussulman* festivals, &c. The practice existed from ancient times, but was rendered permanent by *Sujah Khaun*.

NUZZÉRANAH MUNSOOR GUNGE,

(P. نذرانهٔ منصور گنج *nazránah-i-mansúr-ganj*).

A *nuzzeranah* or present on account the grain market called *munsoor gunge*. An item of the *soubahdarry abwab* established by *Alli Verdi Khaun*.

O.

OMLAH,

(A. عمله *ɛamalah*, plur. of عامل *ɛámil*),

Officers, the civil officers of government. A head of *zemindarry* charges. See NOWARRAH, and AHSHAM.

OOL,

(Probably a corruption of TAM. *ólai*).

The leaf of the Palmira tree on which they write: a letter, deed, lease. [34]

OOLCOODY or OOLKOODY,

(TAM, *ólai-kudi*, from *ólai* the leaf of the Palmira tree on which they write: a letter, a lease, and *kudi* a tenant or husbandman).

Hereditary tenant, and perhaps, proprietor of the land. See MEERASSADAR, q. v.

OOL PARACOODY,

(See OOL and PARACOODY). The fixed and permanent tenant of the *Meerassadar*. He has no property in the soil.

OOL PYAKOODY,

See OOL and PYAKOODY. The same as OOL PARACOODY, q. v.

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OOTAR,

(H. اتار *utár*).

Abatement, deduction. Rate of decrease of rent in different classes of land.

ORCH,

A handful of grain by which the measurement of grain into *cullums* or heaps is marked.

OTTY or OTTI,

A form of mortgage and transfer of landed property in *Malabar*.

OTTY KEMPUNUM or KEMPOONUM,

A similar contract in *Malabar* to OTTY, q. v.

OTTY KOOLLY KANUM,

A form of mortgage, in *Malabar*, nearly similar to OTTY, q. v.

OTTYPER or OTTYPAR,

A deed by which the *Jalmkar* or proprietor of land, in *Malabar*, transfers his property to another.

P.

PADDY,

(M. پادي *pádi*).

Rice in the husk.

PAGODA,

(Perhaps from *pagod* an idol, which is itself a word of doubtful origin).

A term, unknown to the natives of *India*, given by Europeans to *Hindu* temples; also to a gold coin, often with an image on it, properly called *Hun* or *Hoon*.

PAIBAKY,

(P. پايباقي *páy-bákí*, from P. پاي *páy* foot and باقي *bákí* balance).

Under the head of balances. *Jaghire* appropriations for sundry purposes.

PAIKAN,

(P. پيكان *paykán*, plur. of P. پيک *payk*).

Foot messengers; village guards. Allowance for increased establishment of the *Pykes*, or village guards; being an item of the MUSCORAT, q. v.

PAINAM,

(P. پاينام *páynám*).

Heads of the grand financial divisions of the *soubah* of *Bengal*, of which *Zemindarries*, and other separate jurisdictions, form the subdivisions.

PAITHEE SHURREEK,

(H. پيتي شريک *péti sharík*).

A belly, or internal, partner. A copartner in land in *Tinnevelly*.

PALABHOGUM,

(TAM. *pala-bhógam*, from TAM. *paḷa* many, several, and S. भोगं *bhógam* enjoyment).

In the possession of several. Villages, the landed property of which is held in common by all the hereditary proprietors, or *Meerassadars*, of those villages, each however possessing his own land, as a separate property; and always holding the same spot of land.

PANCHOUTRA,

(H. پنچوترا *panchútrah*, S. पंचोत्तर *panchótava*).

A custom-house for collecting the inland *sayer* duties.

PANCHOUTRA KEFFYET,

(H. پنچوترہ کفايت *panchótarah-kifáyat*).

Increase of revenue derived from bringing fraudulent emoluments or abuses to account, in the branches of *sayer* duty inland. It also signifies inland *sayer* duties. See PANCHOUTRA and KEFFYET.

PANDARAH VADIKY,

See PUNDARAH VADIKY.

PANDARUM,

In the peninsula, a kind of travelling religious mendicant.

PANDARY,

Tax on shops of *Muhammadan* workmen and retail merchants of that religion; and on temporary stalls in fairs held at places of *Musulman* pilgrimage, or *Hindu* worship, being a branch of the *sayer*.

PANDERY,

A tax on shops and retail merchants in towns in the Northern *Circars*. See PANDARY.

PANMALA,

See PAUNMALA.

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PARACOODY,

(TAM. *para-kudi*, from s. पर *para* another, a stranger, strange, and TAM. *kudi* a villager or husbandman).

A temporary tenant from another village, who cultivates the land of a *Meerassadar*; the same as PYACARRY, PYKAUST, and PYACOODY, q. v.

PARACOODY OOL,

See PARACOODY and OOL, a fixed and permanent tenant under a *Meerassadar*, or a holding of government. See OOL PARACOODY.

[35]

PARAGOODY,

See PARACOODY.

PARAGOODY WARUM,

(TAM. *para-kudi-wáram*).

The share of a PARACOODY, q. v. See also WARUM.

PARBUNNY,

(s. पर्वनि *parvani*).

What relates to the Hindu festivals at the new and full moon. A tax sometimes levied by *Zemindars* and farmers on the tenants.

PARIAR,

A term used by Europeans in India to designate the outcasts of the *Hindu* tribes, and the vilest things of their kind.

PASBAUN,

(P. پاسبان *pás-bán*).

A watchman or guard. See GORIAL.

PASHENGARY,

The same as PALABHOGUM, q. v.

PATAM,

(TAM. *pátam* a corruption of s. पत्र *patram* a leaf).

A lease, or simple lease, in *Malabar*, the same as *Pottah* in *Bengal*. See WARUM PATAM.

PATNA CHITTY and BOGAMY,

Tax upon the heads or chiefs of the right and left hand casts, who each collected from their casts certain impositions. *Patna Chitty*, or *Shitty*, also means the head merchant of a town who settles disputes of casts, and frequently collects the taxes from them.

PAULBHOGUM,

See PALABHOGUM.

PAUN,

(H. پان *pán*).

Leaf of the *piper betel* plant, which the natives chew with the *araca* nut and a small quantity of prepared shell-lime.

PAUNMALA,

(H. پان مالا *pán-málá*).

Betel-leaf-garden. Ground suitable to the culture of the *piper betel* plant. *Nunjah* garden lands. v. NUNJAH.

PAUNMALEE,

See PAUNMALA.

PAYMELE,

(P. پاي مال *páy-mál*).

Trampling under foot. Deductions for the devastations occasioned by the march of an army.

PEEROOTER,

(From P. پير *pír* an old man, a *Muhammadan* sage or saint, with a *Hindu* termination).

Allowances to *Muhammadan* sages. A particular description of lands held rent free, or assignments of the government dues from particular lands enjoyed by such persons. N. B. A term not in common use.

PEISHWA,

(P. پيشوا *péshwá*).

Guide, leader. The prime minister of the *Mahratta* government.

PELAJURY,

A species of grain.

PELEAMUNAUM,

(Probably a mistake for TAM. *puliyamarum*).

Tamarind tree.

PEON,

(Probably a corruption of P. پيادہ *piyádah*).

A footman, a foot soldier. An inferior officer or servant employed in revenue, police, or judicial duties. He is sometimes armed with a sword and shield.

PERGUNNAH,

(P. پرگنہ *parganah*).

A small district consisting of several villages, being a sub-division of a CHUCKLA, q. v.

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PERGUNNAT EL JUMMA,

(A. پرگنات الجمع *parganát-ul-jama*).

A term intended to denote the accounts showing the revenues of a *pergunnah*, and the aggregate of the rents of the villages, after deducting the *Mofussil* charges. N. B The term is not in general use.

PERMARREE LAND,

Land in which the thorn and other shrubs have grown requiring to be cut up and cleared by the hatchet.

PESHANUM,

(TAM. *pisanam*).

A species of fine rice; the *peshanum* harvest begins about the latter end of January, and ends about the beginning of June.

PESHÇAR,

(P. پیشکار *pésh-kár* for پیشِ کار *pésh-i-kár*, from پیش *pésh* before and کار *kár* work, business, affair).

Chief agent or manager; chief assistant.

PESHCUSH,

(P. پیش کش *pésh-kash*, from پیش *pésh* before and کش *kash* draw).

A present, particularly to government, in consideration of an appointment, or as an acknowledgment for any tenure. Tribute. fine, quit-rent, advance on the stipulated revenues. The tribute formerly paid by the *Poligars* to government. The first fruits of an appointment, or grant of land.

PETTAH,

(TAM. *pettai*).

The suburbs of a fortified town.

PICOTAH,

A machine for raising water to irrigate the fields in the peninsula. [36]

PILLWANY,

(TAM. *pillu* and *pullu* grass, *pilwari* and *pulwări* grassy).

A tax on grass or pasture; grass land.

PLAKETA,

Uncultivated, waste or deserted land.

POITAL,

See POTAIL.

POLLIGAR,

(TAM. *pálaiya-gáran* or *pálaiya gár.*)

Head of a village district. Military chieftain in the peninsula similar to hill *Zemindar* in the Northern *Circars*; the chief of a POLLAM, q. v

POLLUM,

(TAM. *pálaiyam*, from S. पाल्यं *pályam* to be protected).

In the peninsula, means a district held by a POLLIGAR, q. v. Also a town.

PONICANDO,

Hill fields.

POOLIAPUT,

(Probably for S. पाल्यपति *pálya pati*).

Head of the *pályam* (*pollam*). Lands in the hands of *Poligars* or *Zemindars*, and not under the immediate management of government.

See PULIAPUT.

POOLBUNDY,

(P. پلبندي *pul-bandí*).

Repairing the embankments.

POONAS or POONASS FUSSIL,

Cotton harvest. Small grain harvest in the Northern *Circars*.

POONJEE,

See PUNJAH.

POONYUM PATAM,

(TAM. *punyam-pátam*, S. पुण्यं पत्रं *punyam patram*).

Literally, a fair or equitable *pottah*, or written engagement. A lease where the rent and interest of the sum advanced by the tenant to the landlord seem security for each other; and nearly the same as KANNUM PATUM, q. v.

POOROOPA,

Enaums or grants of land paying a fixed money rent or tribute in the *Dindigul* and *Tinnevelly* provinces. See POROOPOO.

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POOSHTEE BUNDY,

(P. پشتہ بندي *pushtah-bandí* from P. پشتہ *pushtah* or P. پشتي *pushtí* a prop or buttress; an embankment, and P. بندي *bandí* making fast or repairing).

Repairing the embankments An article of the ZYR MATHOTE, q. v.

POREMPOCO,

Barren land wholly uncultivated and uncultivable. See PURRAMPOKE.

POROOPA,

See POORROOPA and POROOPOO.

POROOPOO,

Nunjah or wet grain land paying a fixed money rent in *Tinnevelly*. See NUNJAH and POOROOPA.

POTAIL,

Head man of a village who collects the rents from the other *ryots* therein, and has the general superintendance of its concerns. The same person who in *Bengal* is called MOCUDDIM and MUNDUL, q. v.

POTALIES,

See POTAIL.

POTEEL,

See POTAIL.

POTTAH,

(H. پٹّا *pattá*, probably a corruption of S. पत्र *patra*, a leaf, a leaf of paper, &c.)

A lease granted to the cultivators on the part of government, either written on paper, or engraved with a style on the leaf of the fan palmira tree, by Europeans called *cadjan*. See PATAM.

POTTAHS JANAJAT,

(H. پٹّا جناجات *patta janáját*).

Pottahs or leases given to the cultivators individually. See POTTAH and JANAJAT.

POTTAHS TUCKA,

(Probably for *Pottahs Teecka*)

Pottahs granted to small farmers. See POTTAH and TUCKA.

PUCKALLY,

A man who, in the peninsula, carries water in leathern bags or skins on a bullock.

PUGDI,

An extra assessment imposed in 1711 in *Canara*.

PULATHY,

Damaged produce.

PULIAPUT,

(TAM. *pálaiyavats*. पाल्यवत् *pályavat*).

Literally belonging to a POLLUM, q. v. Lands in the hands of *Poligars*, or *Zemindars*, and not under the immediate management of government. See POOLIAPUT.

PULLEE,

(TAM. *palli*).

The name of a cast, who, in the *jaghire* either by custom or rule, have a hereditary right of service under the *Meerassadars*, and are entitled to one-third of the share which the latter receive of the crops.

PULLER,

(TAM. *pallar*).

The name of a low cast of people who till the land in *Tanjore*, and are considered the slaves of the soil.

PULLERWURRY,

The name of a tax levied on the *Puller* cast in the *Dindigul* province. See PULLER.

[37]

PULLIUM,

See PUTTIOM.

PULLOO PAIRA,

Labouring *Pullers*. v. PULLER.

PUNAHE,

(S. पुण्याहः *punyáhah*).

Literally, a holiday. The name of a *zemindarry* charge in *Burdwan* See PUNEAH and PUNEAH KURTCH.

PUNCHAIT,

(S. पंचायित *panchayita*).

Five assembled. An assembly or jury of five persons to whom a cause is referred for investigation and decision; an ancient *Hindu* establishment.

PUNDARA,

See PUNDARAH VADIKY.

PUNDARAH VADIKY,

Villages in the Southern *pollams* of which the absolute proprietary right is chiefly held by inhabitants of the fourth, or lowest *Hindu* tribe, called *Soodras*.

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PUNDARAH VANDIKY,

See PUNDARAH VADIKY.

PUNDARY VADIKY,

See PUNDARA VADIKY.

PUNDIT,

(S. पण्डित *pandita*).

A learned *Brahman*.

PUNDLE KRUTCH,

An article of *zemindarry* charges in *Dinagepore*.

PUNEAH,

(S. पुण्याहः *punyáhah*).

Literally, a holiday. The day when the settlement for the new year is made.

PUNEAH KURTCH,

(H. پنیا خرچ *punyá-kharch*.)

Expences incurred at the PUNEAH, q. v. An item of *zemindarry* charges.

PUNG,

(TAM. *pangu*).

Part, portion, dividend, lot, share. A portion or share of a village in *Tanjore*, the same as BAUGHAM, q. v.

PUNJA,

See PUNJAH.

PUNJAH,

(TAM. *punjai*).

Land that cannot be easily watered by artificial means, depending chiefly on the falling rains for irrigation, and therefore unfit for the cultivation of rice. See NUNJAH.

PUNJAI,

See PUNJAH.

PUNJAYET,

See PUNCHAIT.

PUNJEE,

See PUNJAH.

PURRAMPOKE,

Land utterly unproductive, such as sites of towns and villages; beds of rivers, and, in some cases, of tanks: roads and extensive tracts of stony and rocky ground where no plough can go.

PUTTAH,

See POTTAH.

PUTTEE,

The share of a village *Zemindar* in the district of *Benares*.

PUTTEEDAR,

The holder of a share in the property of a village in the district of *Benares*. See PUTTEE.

PUTTEEL and PUTTELL, for POTAIL, q. v.

PUTTI,

An extra assessment made in addition to the standard rent in *Bednore* in the years 1718 and 1758.

PUTTIAM,

(TAM. *patiyam*).

A written engagement, the same as PATAM and POTTAH, q. v.

PUTTIOM,

See PUTTIAM.

PUTTOOKUT RYOTS,

The same as MEERASSADARS, q. v.

PUTTUCKDAR,

(H. پتکدار *patakdár*).

Literally, book-keeper, accountant. A species of *Zemindar* or collector in *Tanjore*, who had the charge of a greater or less number of villages, and resembling the *Nautwars* in the *Jaghire*.

PUTWARRY,

(H. پتواري *patwárí*).

Village accountant, the same as the *Curnum* of the peninsula.

PYACARRY,

(H. پایکاري *páy-kárí* from P. *páy* the foot, and کاریدن *káridan* to cultivate, to labour).

A sub-tenant or husbandman, who cultivates the land of another for one or more years by agreement, for which he is entiled to a certain proportion of the produce, the same as PYACOODY, PARACODDY, and PYKAUST, q. v.

PYACOODY,

(From P. پای *páy* the foot, and TAM. *kudi* a peasant or cultivator).

An under or sub-tenant, the same as PARACOODY, q. v.

PYCARRY,

See PYACARRY.

PYCOTTAH,

See PICOTAH. [38]

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PYKAUST,

(H. پایکاشت *páy-kásht*, from P. پای *páy* the foot, and کاشتن *káshtan* to cultivate).

An inferior or under tenant. The term, applied to lands, means cultivated by an under tenant or peasant belonging to another village. See PYACARRY.

PYKAUST RYOTS,

(From H. پایکاشت *páykásht*).

Under tenants or cultivators. Those who cultivate lands in a village to which they do not belong, and hold their lands upon a more indefinite tenure than the *khode khosht ryots*, the *pottahs* or leases under which they hold being generally granted with a limitation in point of time. See PYKAUST.

PYKE,

(H. پیک *payk* from S. पादिक *pádika*).

A foot messenger. A person employed as a night watch in a village, and as a runner or messenger on the business of the revenue.

R.

RACHEWAR,

(A corruption of P. راجوار *raj-wár*, from S. राज *rája*, and P. وار *wár*).

Related to kings or nobles. A warlike tribe, from which a part of the *Zemindars* of the Northern *Circars* are descended. The same as *Rowwars*.

RAHBERAN,

(P. راہبران *ráh-barán*, pl. of راہبر *ráh-bar*, from P. راہ *ráh* road, way, and بر *bar* carrying, conducting).

Road conductors or way guides. Allowance for an increased number of guides for the convenience and protection of merchants and travellers, being an item of the MUSCORAT, q. v.

RAHDARRY,

(P. راہداري *ráh-dárí*, from P. راہ *ráh* road, way, and P. داري *dárí* from داشتن *dásh-tan* to keep).

Keeping the roads. The term, applied to duties, means those collected at different stations in the interior of the country from passengers, and on account of grain and other necessaries of life, by the *Zemindars* and other officers of government, being a branch of the SAYER, q. v.

RAJAH,

(S. राजा *rájá*, from the radical राज् *ráj* shine).

King, prince, chieftain, nobleman. A title in ancient times given to chiefs of the second or military *Hindu* tribe only.

RAJE,

(S. राज्य *rájya*).

The title, office, or jurisdiction of a RAJAH, q. v.

RAJEPOOT,

(A corruption of S. राजपुत्र *rajaputra*).

Literally son of a king. The name of a warlike race of *Hindus*.

RANNY,

(A corruption of S. राज्ञी *rajni* fem. of राजा *rájá*).

Queen, princess; wife of a RAJAH, q. v.

RAWWAR,

(A corruption of P. راجوار *rájwár* from S. राज *rája*, and P. وار *wár*).

See RACHEWAR.

RAYEL,

A title, equivalent to *Rajah*, given to the sovereigns of *Bijnugger*, or, more correctly, *Vijaya-nagara*.

RAZENAMAH,

(P. راضي نامہ *rází-námah*, from A. راضي *rází* satisfied, and P. نامہ *námah* a writing).

A written testimonial given by a plaintiff, upon a cause being finally settled, that he is satisfied. The defendant gives a SAFEE NAMAH, q. v.

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RECMY,

(P. رقمي *rakmí*, from A. رقم *rakam* kind, sort, species).

Of different sorts. Rupees of various denominations and value.

REDDY,

See REDDYWAR.

REDDYWAR,

(Probably from s. ऋद्धि *ṛiddhi* wealth, and P. وار *wár possessing*).

Wealthy, rich; a rich man. A chief.

REKA,

Standard rent in *Canara*.

RHEDDYWAR,

See REDDYWAR.

ROBOCAR,

(P. روبکار *rú-ba-kár*).

Literally face to the business. Intent upon or ready for business.

ROBOCARRY,

(P. روبکاري *rú-ba-kárí*, from P. روبکار *rú-ba-kár*).

A form of instructions for proceeding in a particular business. See ROBOCAR. [39]

ROWANAH,

(P. روانه *rawánah*, from P. روانیدن *rawánidan* to cause to go, to dispatch).

A dispatch. A pass, passport, permit.

ROY ROWAN or ROY ROYAN,

(P. راي رایان *ráyi-ráyán*, literally *rajah* of *rajahs*, or noble of nobles).

A *Hindu* title given to the principal officer of the *khalsa*, or chief treasurer of the exchequer.

ROZEENAH,

See ROZINAH.

ROZENAH,

See ROZINAH.

ROZINADARAN,

(P. روزینه داران *rózínah-dárán*, pl. of P. روزینه دار *rózínah-dár*).

Who hold or enjoy a daily allowance; an item of the MUSCORAT, q. v. The same as ROZINAH, q. v.

ROZINAH,

(P. روزینه *rózínah*, from P. روز *róz* a day).

Daily, daily allowance. Daily allowance to the *Brahmans*, &c. an item of the MUSCORAT, q, v.

RUBBA,

(A. ربع *rubaᶜ*).

A fourth part. The fourth share of the yearly produce of lands received by the *Muhammadan* government, which was commuted, in the time of the emperor *Ackbar*, for a fixed payment, or money rent, according to the *Assul Tumar Jumma*, or assessment of *Toorell Mull*.

RUCKBAH,

(A. رقبه *rukbah*).

Collar: enclosure, boundaries. Measurement, or statement of measured lands of villages.

RUPEE,

(H. روپیه *rúpya* from s. रूप्य *rúpya* silver).

The name of a silver coin of comparatively modern currency; for it is remarkable that there do not exist any specimens in that metal of a date anterior to the establishment of the *Muhammadan* power in *India*; while a great many in gold have been preserved of a far higher antiquity. The imaginary rupee of *Bengal*, called the *current rupee*, in which the Company's accounts were formerly kept, was rated at the nominal value of two shillings, and the real coin called *sicca rupee*, sixteen per cent. better than the *current rupee*.

RUSHUM,

See RUSSOOM.

RUSSOOM,

(A. رسوم *rusúm*, pl. of A. رسم *rasm*).

Customs, customary commissions, gratuities, fees, or perquisites. Shares of the crops and ready money payments received by public officers, as perquisites attached to their situations.

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RUSSOOM NEZARAT,

(P. رسوم نظارت *rusúm i-názárat*).

Perquisites of the office of *Nazir*; an item of the ZYR MATHOTE, q. v.

RUSSOOM ZEMINDARRY,

(P. رسوم زمينداري *rusúm-i-zamíndárí*).

Customary perquisites attached to the office of a *Zemindar*. Perquisites or shares of the *sayer* duties allowed to *Zemindars*; and deductions from the collections equal to about five per cent. on the net receipts in the *mofussil* treasury, enjoyed by the *Zemindars* in addition to their *nancar* or *saveram* lands.

RUSSUD,

(P. رسد *rasad*).

Augmentation, applied to land rents.

RUSSUD JAMMA,

(P. رسد جمع *rasad-jamaɛ*).

A rent progressively increasing. See RUSSUD and JAMMA.

RYOT,

(A. رعيّت *raɛíyat*, from A. رعي *raɛyí* to graze, feed, or guard cattle).

Peasant, subject; tenant of house or lands. N. B. The *Hindu* term is *Prajá*.

RYOTTY,

(P. رعيّتي *raɛíyatí*, from A. رعيّت *raɛíyat*).

Relating to a RYOT, q. v. *Ryotty* lands are those in which the *Ryots* pay the government dues in money; contradistinguished from *khomar* lands in which they are paid in kind.

RYOTWAR,

(P. رعيتوار *raɛíyatwár*).

According to, or with *Ryots*. A *Ryotwar* or *Kulwar* settlement is a settlement made by government immediately with the *Ryots* individually, under which the government receives its dues in the form of a money rent fixed on the land itself in cultivation, and not being a pecuniary commutation for its share of the produce, varying as the extent of the produce may vary in each year; but under an *aumanee* settlement to government receives its dues in kind from each cultivator.

S.

SABRACAR,

(For P. سربراهكار *sar-ba-ráh-i-kár*).

The head in the way of business. A manager; the managing owner of an undivided estate. Manager appointed to take charge of the lands of *Zemindars* and independent *Talookdars*, being in their minority, or females.

SABRAKAR,

See SABRACAR [40]

SADERWARED,

(A. صادروارد *sádir-wárid*).

Ready money collections made in each village from the *Ryots* for supplying the *rutcherry*, or office of public business, with lamps, oil, and stationary.

SADWANIAN,

(P. سدوانيان *sadwániyán*).

A company of pikemen consisting of one hundred men. The expense of an establishment of pikemen of different tribes, stationed in *pergunnahs*, and employed under *Desmooks* or *Zemindars*, in the Northern *Circars*.

SADWARAIN,

See SADWANIAN.

SADWARIAN,

See SADWANIAN.

SAFEE NAMAH,

(P. صافي نامه *sáfí-námah*, from A. صافي *sáfí* clearness, and P. نامه *námah* a writing).

A testimonial given by the defendant, upon the final settlement of a cause, that the matter in dispute has been cleared up or settled.

SAGARTHUM,

(S. साकार्थं *sákártham*).

A term denoting the *Hindu* æra of *Sálivá-hanah*. See SAWLIVAGANAH.

SAGNALLY,

In the *Dindigul* province, means cultivated lands.

SALAM.

(A. سلام *salám*).

Salutation; or the form of saluting, generally by touching the forehead with the right hand.

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SALAMY,

(P. سلامي *salámí*, from A. سلام *salám*).

What relates to salutation. A free gift made by way of compliment; or in return for a favour.

SALIANEH,

(P. سالیانه *sáliyánah*).

Annual. An annuity or annual allowance, whether as a salary or gratuity.

SALIANAHDAR,

(P. سالیانه دار *sáliyánah-dár*).

One who enjoys an annual allowance: an annuitant.

SALIANAHDARAN,

(P. سالیانه داران *sáliyánah dárán*, pl. of P. سالیانه دار *sáliyánah-dár*).

Annuitants. An article in the rent-roll called *tumar*, consisting of annual allowances in the nature of *jaghires* in *Sylhet*.

SALIS,

(A. ثالث *sális*).

One of three: an umpire or arbitrator.

SALISAN,

(P. ثالثان *sálisán*, pl. of A. ثالث *sális*).

Arbitrators, umpires. See SALIS.

SALLIANDARAM,

See SALIANAHDARAN.

SALWAR JULHAI,

Telinga and *Orissa* tribe of weavers.

SAMADAYUM,

(S. समादायं *samádáyam*, from सं *sam* with, together, and S. आदायं *ádáyam* receivable.)

Lands the produce of which is receivable by the tenants in co-partnership. Applied to villages, the term denotes, that the landed property therein is held in common by all the *Meerassadars* or *Ulcudies* of the village, each possessing his proportion of the common stock; but not having a claim to any particular spot of the land beyond the period for which it is usual to make a division of the whole cultivation.

SATANTRUM,

See SOTANTRUM.

SAVANAGAR,

(From H. سب *sab*, or S. सर्व्व *sarva* all, and P. نگار *nigár* painter or writer).

Who writes or represents every thing. A news writer or spy on the *Aumildar* in the Northern *Circars*.

SAVANNAH NEGAR,

See SAVANAGAR.

SAVERUM,

(T. சாவரு *sávarah*, TEL. *sávaram*).

An allotment of land, or of the government's revenue thereof, held by *Zemindars*, and other principal revenue officers, rent free, as part of the peninsula answering to *nancar* in the *Bengal* provinces.

SAWLIVAGANAH,

(A corruption of S. शालिवाहन *Sáliváhana*).

The name of a *Hindu* prince whose æra commenced A.D. 78.

SAWMY,

(S. स्वामी *swámí*).

Lord, master, owner, proprietor. A title given also by the *Hindus* of the peninsula to their gods.

SAWMY BOGUM,

(S. स्वामी भोगं *swámí-bhogam*).

The lord's enjoyment or possession. The lord's right as proprietor. Quit rent, or acknowledgment of proprietary right in the peninsula.

SAYEH BUNJER,

Uncultivated lands divided into fields. See BUNJER. [44]

SAYER,

(A. سایر *sáyir*, part. act. of A. سیر *sair* to walk, move about).

What moves. Variable impost, distinct from land rent or revenue, consisting of customs, tolls, licences, duties on merchandize and other articles of personal moveable property; as well as mixt duties, and taxes on houses, shops, *bazars*, &c.

SAYRE,

See SAYER.

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SEASUT,

(A. سیاست *siyásat*).

Punishment.

SEBUNDY,

(P. سەبندي *seh-bandí*).

An irregular native soldier employed in the service of the revenues and police.

SEBUNDY FUSLY,

(A. سەبندي فصلي *sehbandí-fasli*).

Irregular military employed at harvest time, or in collecting the revenues. See SEBUNDY.

SEDWARRAIN,

See SADWANIAN.

SEERAB,

An article in the *tumar* assessment of *jaghire* appropriations.

SEMAPATTY,

See SENAPATTY.

SENAPATTY,

(S. सेनापति *séná-pati*, from S. सेना *séná* an army, and S. पति *pati* master, lord, commander).

Commander-in-chief of an army.

SER, SAR, and SIR,

(P. سر *sar*).

Head, chief.

SERF,

(A. سرف *sarf*).

Exchange, discount.

SERF SICCA,

(P. سرف سکّه *sarf-i-sikkah*).

Exchange on coin. Discount or *batta* on the exchange of rupees; an item of the *soubahdarry abwab*, or cesses established by *Alli Verdi Khaun*.

SERI,

See BUTTEI.

SERINJAMMY,

(P. سرانجامي *saranjámí*, from P. سرانجام *saránjám* materials).

What belongs to materials. Charges on account of materials, or necessaries. Charges of collection; also those attending the manufacture and sale of salt.

SER TERRIM,

(From P. سر *sar* head, and TAM. *tiram* value or rate).

Head assessor of land in the Ceded Districts. See TERRIM and TERRIMDAR

SER TERRIMDAR,

Head *Terrimdar* or assessor. See TERRIMDAR.

SEY KAUL TURSO,

Lands not cultivated for a certain number of years.

SEZAWAL,

(T. سزاول *sazáwal*, probably a corruption of P. سازاوّل *sázáwwal*).

The first, or chief in any business. A native officer employed, on a monthly allowance to collect the revenues.

SHAHBUNDER,

(P. شاه بندر *sháh-bandar*).

The royal or king's port. The government custom-house at *Dacca*.

SHAIKDAR,

(P. شیخ دار *shaikh dár*).

Title of an *Aumildar*, in the Northern *Circars*, in his capacity of *Dewanny*, or financial delegate.

SHAIKDARRY,

(P. شیخداري *shaikhdárí*).

The office of a SHAIKDAR, q. v.

SHAKDAR,

See SHAIKDAR.

SHAMBOGUE,

(S. संभोग *sam-bhoga*, from S. स *sam* with or together, and S. भोग *bhoga* enjoying, possessing).

One who enjoys or partakes with others. A term for the *Curnum*, or village accountant, in the south of *India*.

SHAMUL,

(A. شامل *shámil*).

With, together with; united, put together. Assessments added to the *shist*, or standard rent, in the peninsula.

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SHAROGAR,

In the southern *pollams*, an officer of *Peons*, or militia generally; but also an officer of any kind.

SHASTER,

(s. शास्त्र *sástra*, from the root शास् *sás* rule, govern, instruct).

The instrument of government or instruction. Any book of instruction; particularly containing divine ordinances.

SHASTRY,

Of or belonging to a *Shaster*. See SHASTER. N. B. *Shastries*, in Report, p. 87, is evidently a mistake for *Shasters*. [42]

SHAVEE,

Withered or damaged corn.

SHAVUL,

See SHEVUL.

SHERISTAH,

(Properly P. سررشتہ *sar-rishtah*).

A public record.

SHERISTADAR,

(Properly P. سررشتہ دار *sar-rishtah-dár*).

Keeper of the records: or one who keeps a record of accounts or particular transactions. The recorder in a court of justice under the Company's government. A revenue accountant of a district, who checks the accounts of the regular village *Curnum* or accountant.

SHEROGAR,

See SHAROGAR.

SHEVUL or SHEWUL,

A description of land so called in TANJORE.

SHIST,

(s. शिष्ट *sishta*).

Remainder. Balance of standard rent, after deductions, in *Canara*.

SHOTRIUM or SHROTRIUM,

(Probably from s. श्रोत्रिय *srótriyam*, appertaining to a *Braman* learned in divinity).

Land allowed to be held at a favourable rent by an individual, either as a reward for services, or as a compensation for duties to be discharged; being similar in its application to MAUNIUM, q. v.

SHOTRIUMDAR or SHROTRIUMDAR,

The holder or possessor of a SHOTRIUM, q. v. See also DAR.

SHROF,

(A. صرّاف *sarráf*).

A banker or money changer.

SHUD-MUL-GUENY,

A tenant by simple purchase in *Canara*.

SHUDRA,

(s. शूद्र *súdra*).

A *Hindu* of the fourth or lowest tribe.

SHUTWAR for STULWAR, q. v.

SHYA,

(A. شیعہ *shicah*).

One of the sect of *Ali*.

SIBBUNDY and SIBBENDY,

See SEBUNDY.

SIMPERTY,

See SUMPARDY.

SIRCAR,

See CIRCAR.

SIRDAR,

(P. سردار *sar-dár*, from سر *sar* the head and دار *dár* holder or keeper).

Chieftain, captain, head man.

SIRDAR FOUJE,

(P. سردارِ فوج *sardár-i-fauj*).

Captain of the military. Title of an *Aumildar* in his military capacity.

SIRNA GOUR or SURNAR GOUR,

The head *Potail* or farmer of a district, in the Ceded Districts.

SIST,

See SHIST.

SONAR,

(H. سنار *sunár*, from s. स्वर्णकार *swarnakára*).

A worker in gold; a goldsmith.

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SONEE,

(A. سنّي *sunní*).

The name of the sect of *Muhammadans* who revere equally the four successors of *Muhammad*. See SHYA. The *Turks* are *Sonees*, and the *Persians Shyas*.

SOORNADAYEM,

See SORNADYEM.

SOOROOTHAL,

(P. صورت حال *súrat-hál*, or more grammatically correct, *súrat-i-hál*).

The statement of a case in writing.

SORNADYEM,

(S. स्वर्णादेयं *swarnádéyam*, from स्वर्ण *swarna* gold, and आदेयं *ádéyam* to be received, receivable).

What is receivable in money. Rent receivable in money, not in kind.

SOTUNDRUM,

See SOTUNTRUM.

SOTUNTRUM,

(From s. स्वतंत्र *swatantra*).

Unrestrained, at liberty, free. Free land.

SOUBAHDARRY,

(P. صوبه داري *súbah-dárí*).

The office or jurisdiction of a *Subahdar*.

SOUCAR,

(H. ساهوکار *sáhu-kár*).

A merchant or banker. A money lender.

SOUCAR TEEP,

A banker's bill. See SOUCAR and TEEP.

SOUNARDYEM,

See SORNADYEM.

SOURNAYDYEM,

See SORNADYEM.

SOURNYDIAM,

See SORNADYEM. [43]

STULWAR,

(From s. स्थल *st'hala* land, dry land, and P. وار *wár*).

By fields. Estimation made according to the quantity of land, or by fields.

STUTWAR and STUTWA for STULWAR, q. v.

SUAVERUM,

See SAVERUM.

SUBAH,

(A. صوبه *súbah*).

A province, such as *Bengal*. A grand division of a country, which is again divided into *circars*, *chucklahs*, *pergunnahs*, and villages. N. B. The term, though *Arabic*, is, in this sense, peculiar to *India*. Europeans are apt to confound this term with SUBAHDAR, q. v.

SUBAHDAR,

(P. صوبه دار *súbah-dár*).

The viceroy or governor of a province. See SUBAH. The title is also used to designate a native military officer, whose rank corresponds with that of a captain.

SUBAHDARRY ABWAB,

(A. صوبه‌داري ابواب *súbahdárí-abwáb*).

The imposts or cesses of the *Subahdar* or viceroy. Viceroyal imposts of *Jaffier Khan*, *Soujah Khan*, *Aliverdi Khan*, and *Cossim Ally*, levied on the land and *sayer* to the amount of the *tumar* or standard assessment; the *Zemindars* who paid them being authorized to collect them from the *Ryots*, in the same proportions to their respective quotas of rent.

SUBDHARRY,

See SOUBAHDARRY.

SUCCOWASHEE,

(S. सुख वासी *sukha-vásí*).

Who resides at pleasure. A sojourner. A resident *Pyacarry* in the *jaghire*.

SUDDER,

(A. صدر *sadar* or *sadar*).

The breast: the fore court of a house. The chief seat of government, contradistinguished from *mofussil* or interior of the country. The presidency.

SUDDER DEWANNY ADAWLUT,

(P. صدر ديواني عدالت *sadar-díwání-cadálat*).

The chief civil court of justice under the Company's government, held at the presidency.

SUDDER NIZAMUT ADAWLUT,

(P. صدر نظامت عدالت *sadar-nizámat-cadálat*).

The chief criminal court of justice under the Company's government.

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SUMMADAYUM,

See SAMADAYUM.

SUMMUT,

A division or district in the Ceded Districts.

SUMPARDY,

(TAM. *sampradi*).

A public accountant. The register of a district in the southern *pollams*.

SUNNUD,

(A. سند *sanad*).

A prop or support. A patent, charter, or written authority for holding either land or office.

SUNNUD MAUNIAM,

See SUNNUD and MAUNIUM. Small portions of land held by *sunnud*, or written authority, renewable from year to year, and if not renewed the title ceases.

SURNADAYUM,

See SORNADYEM.

SWASTRIUM,

(S. स्वस्त्रियं *swastriyam*, or S. स्वस्त्रं *swastram*).

One's own property. Landed property or inheritance answering to *caniachy* (*kániyádsi*) in the *Tamul*, and *meerassee* in the *Persian* languages.

SWASTRIUMDAR,

(From S. स्वस्त्रियं *swastriyam*, and P. دار *dár*).

The holder or proprietor of a SWASTRIUM. q. v.

SWASTRUM,

See SWASTRIUM.

SYCURGHAL,

Jaghire assignment, usually for life, on certain lands for the whole or part of their assessed revenue.

SYCURGUL JAGHIRES,

Charitable or religious *jaghires* to the *Muhammadans*.

T.

TADDUL,

See TEDDUL.

TADDUL PUNJAH or PUNJA,

See TEDDUL PUNJAH.

TADDUL PUNJAH TEERVA,

See TEDDUL PUNJAH TEERWA.

TAHEEREER,

(A. تحرير *tahrír*).

Writing. Fee for writing.

TAHSEELDAR,

See TEHSILDAR.

TAKSEEM,

See TUCKSEEM. [44]

TALAM CAVEL,

See TALLUM CAWEL.

TALLARI,

(TAM. *talaiyári*).

A watchman. See TALLIAR.

TALLIAR,

(TAM. *talayár*).

A guard or watchman. A village police officer in the Peninsula, who gives information of crimes and offences, and escorts and protects persons travelling to neighbouring villages.

TALLUM,

(TAM. *talam*, for S. स्थलं *sthalam*).

A place, dry land.

TALLUM CAWEL,

(TAM. *talam-cawel*).

Place or village watching. See TALLUM and CAWEL TALLUM.

TALOOK,

(A. تعلّق *taalluk*).

The being dependent, dependence, a dependency. A district the revenues of which are under the management of a TALOOKDAR, q. v. and are generally accounted for to the *Zemindar* within whose jurisdiction it happens to be included; but sometimes paid immediately to government.

TALOOKDAR,

(P. تعلّق دار *taalluk-dár*).

The holder of a TALOOK, q. v. *Talookdars* are petty *Zemindars*; some of whom pay their rent, or account for the collections they make from the *Ryots*, through a superior *Zemindar*; and others direct to government. Those denominated *Muscoory* are of the former description; and the latter are called independent *Talookdars*.

TALOOKDARRY,

(P. تعلّق داري *taalluk-dárí*).

The jurisdiction of a TALOOKDAR, q. v.

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TALOOKEH,

(A. تعلّقه *taʿallukah*).

Dependence, dependency. See TALOOK.

TALOOKEH JUDEED,

(P. تعلّقهٔ جدید *taʿallukah-i-jadíd*).

New dependencies or acquisitions, mostly by conquests, in the Northern *Circars*.

TALOOKEH KUDEEM,

(P. تعلّقهٔ قدیم *taʿallukah-i-kadím*).

Old dependencies, or acquisitions. Original *Zemindaries* in the Northern *Circars*.

TALOOKEH MHALZAMINEE,

(P. تعلّقهٔ مال ضامني *taʿallukah-i-mál-zámini*).

Dependencies of pecuniary security. *Pergunnahs* of neighbouring *Zemindars* in the Northern *Circars*, for the annual rent of which security had been given.

TALOOKEH ZEBBERDESTY,

(P. تعلّقهٔ زبردستي *taʿallukah-i-zabardasti*).

Dependencies or acquisitions made by violence, without any authority, in the Northern *Circars*.

TANNAH,

(H. تهانه *t'hánah* or H. تهانا *t'háná* a provincial corruption of s. स्थान *st'hána*).

A station. A military post or station, often protected by a small fort. A petty police jurisdiction, subordinate to that of a DAROGA, q. v.

TANNAHDAR,

(H. تهانه دار *t'hánah-dár*).

The keeper or commandant of a TANNAH, q. v. A petty police officer whose jurisdiction is subordinate to that of a DAROGAH, q. v.

TANNAHJAT or TANNAHAUT,

(H. تهانه جات *t'hánah-ját*, or H. تهانهات *t'hánahát*, plur. of تهانه *thánah*).

Small provincial stations or garrisons for *sebundy* corps.

TARBUND,

A grove or plantation of palmira trees.

TATOODARRY,

A land tenure in the Northern *Circars* at a low unalterable rent.

TAWFEER,

(A. توفیر *taufír*).

Increase.

TAZEER,

(A. تعزیر *taʿzír*).

Punishment, correction.

TEDDUL PUNJAH,

The highest land in the country, and dependent entirely on the falling rains. See PUNJAH.

TEDDUL PUNJAH TEERWA,

The rate or rent payable for the highest land, dependent entirely on the falling rains. See TEDDUL, PUNJAH, and TEERWA.

TEECKA,

(H. تهیکا *t'hiká*).

Hire, fare, contract, job.

TEECKADAR,

(H. تهیکا دار *t'hiká-dár*).

One who has engaged or contracted to cultivate a spot of ground under a TEECKA POTTAH, q. v. [45]

TEECKA POTTAH or TIKA PUTTAH,

(H. تهیکا پٹّا *t'hiká-pattá*).

A contract or farming lease. See TEECKA.

TEEP,

(H. تیپ *típ*).

A note of hand. A promissory note given by a native banker or money-lender to *Zemindars* and others, to enable them to furnish government with security for the payment of their rents.

TEERSEY, TERSEY, or TERSEE,

Waste cultivated land. See Appendix, p. 755.

TEERVA,

See TEERWA.

TEERWA,

(TAM. *tirwai*).

Rate, custom, toll, rent. Money rent.

TEERWAH,

See TEERWA.

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TESHIHA DAROGHAHY,

(P. تصحيحه داروغهي *tashíhah-dáróghahí*).

Literally, superintendence of the verification. Superintendence of the office for examining and marking the horse: *jaghire* appropriations to the officers who have the charge of that department.

TEHSIL or TEHSEEL,

(A. تحصيل *tahsíl*).

Acquisition, attainment. Collection of the public revenues.

TEHSILDAR,

(P. تحصيلدار *tahsíl-dár*).

Who has charge of the collections. A native collector of a district acting under a European or *Zemindar*. See TEHSIL.

TEHSIL DEWANNY,

(P. تحصيلِ ديواني *tahsíl-diwání*).

Collection of the revenues payable into the public treasury.

TEHSIL SERINJAMMY,

(P. تحصيلِ سرانجامي *tahsíl-i-saránjámí*).

Collection account contingent expenses; being in the nature of *abwab* or cesses. See SERINJAMMY.

TELOOS, for FELOOS, q. v.

TERF,

(A. طرف *tarf* or *taraf*).

Side, quarter. Division of a PERGUNNAH, q. v.

TERFEY,

See TEERSEY.

TERRIM,

(TAM. *taram*).

Sort, kind, rate.

TERRIMDAR,

(From TAM. *taram* sort, kind, rate, and P. دار *dár* holder, keeper).

An assessor of land.

TERRIM MUTASEDDY,

(From TAM. *taram* sort, kind, rate, and A. متصدي *mutasaddí* a writer or clerk).

An assessor of land.

TERWA,

See TEERWA.

TERWAR,

See TEERWA.

TESHKEES JUMMABUNDY,

See TUCKSEES JUMMABUNDY.

TESKEES JUMMABUNDY,

See TUCKSEES JUMMABUNDY.

TIKA PUTTAH,

See TEECKA POTTAH.

TOAHIDY,

(A corruption of A. تعهّد *taʿahhud*).

An agreement, a contract.

TODDY,

(H. تاڑي *tárí* or *tádí*).

The juice of the palm tree, which, in a fermented state, is intoxicating.

TOLLIAR,

See TALLIAR.

TOMERACA,

A species of tree.

TONDEWARUM.

(TAM. *tondi-wáram*).

Literally, belly share. Share of the tenantry in the division of the crop. See CODEWARUM.

TOOKEM REZEE,

(P. تخم ريزي *tukhm-rézí*, from P. تخم *tukhm* seed, and P. ريزي *rézí* shedding).

Sowing seed. An account of seed sown, taken by the village accountant or CURNUM. q. v.

TOORHADI,

(A corruption of A. تعهّد *taʿahhua*).

An agreement, contract. See TOAHIDY. A species of mortgage in *Canara* which does not give the mortgagee any right of interference in the management of the estate; but entitles him to a quantity of rice equal to the interest due on his loan.

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TOPE,

(TAM. *tópu*).

A grove of trees.

(T. توپ *tóp*).

A cannon or great gun. [46]

TOPEKHANAH,

(P. توپخانه *top-khánah* from T. توپ *tóp* a cannon or gun, and P. خانه *khánah* a house).

The ordnance; the artillery. The place where artillery and military stores are kept.

TOTACUL,

See TOTYCAUL.

TOTICAL,

See TOTYCAUL.

TOTIE,

A village police officer whose duties are confined more immediately to the village; and who also guards the crops and assists in measuring them.

TOTYCAUL,

Garden produce. See VANPYAR

TOWARY,

A mistake for JOWARY, q. v.

TOWFEER,

(A. توفير *taufír*).

Increase.

TOWFEER JAGHIREDARAN,

(P. توفير جاگيرداران *taufír-i-jágírdárán*).

Increase of or from *jaghiredars*. An item of *soubahdarry abwab*, or cesses; consisting of an increase of revenue from *jaghires* appropriated to the support of troops; sometimes to military officers, and to other public individuals.

TOWJEE,

(A. توجيه *taujíh*).

Calling attention. A statement or circumstantial account delivered every month.

TUCKA,

See TEECKA.

TUCKADAR or TUKADAR,

See TEECKADAR.

TUCKAIR,

See TUCCAVY.

TUCKA POTTAH,

See TEECKA POTTAH.

TUCKAVY and TUCCAVY,

(A. تقاوي *takávi*).

Strengthening, corroborating, assisting. Assisting tenants with an advance of money for cultivation, when the necessary means are wanting.

TUCKAY,

A mistake for TUCCAVY, q. v.

TUCKSEEM,

(A. تقسيم *taksím*).

Division, distribution. The divisions or constituent parts of the assessment called *tumar jamma*, and comprehending not only the quota of the greater territorial divisions, but of the villages, and of the individual *Ryots*; and applied by some to designate other standard assessments.

TUCKSEES,

(A. تخصيص *takhsís*).

Appropriating, appropriation, particularizing.

TUCKSEES JUMMABUNDY,

(P. تخصيص جمعبندي *takhsís-jamaʿ-bandí*).

A particular roll or statement of the net annual settlement concluded with the *Zemindars*, *Talookdars* and renters. It also signifies the *tumar jummabandy* of *Turell Mull*, as corrected by *Jaffer Khan* in 1722.

TUKUDDAR for TEECKADAR, q. v.

TUMAR,

(A. طومار *túmár*).

A roll, volume, book.

TUMAR JAMMA,

(A. تومارجمع *túmár-jamaʿ*).

The roll amount. The sum total of an assessment inrolled or recorded in the public register. The term is particularly applied to a standard money assessment, by measurement, of the land revenues, formed by *Turell Mull* about A.D. 1582, during the reign of *Ackbar*, by collections, through the medium of *Canongees*, and other inferior officers, the accounts of the rents paid by the *Ryots*, which formed the basis of it. It is also used to designate the same standard assessment as it was reformed under *Sultan Sujah* in 1658, and by *Jaffier Khan* in 1722, during the reign of the emperor *Mahomed Shah*. See ASSUL; also DECCAN JAMMA KHAUMIL.

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TUNCAW,

(P. تنخواه *tan-kháh*, from P. تن *tan* the body, and P. خواه *kháh*, want).

An assignment on the revenue for personal support, or other purposes.

TUNKEE,

Small island.

TUNKHA,

See TUNCAW.

TUPPAH,

(H. ٹپّا *tappá*).

A small division of a country.

TURRABUDDY MAUNIAMS,

(From TAM. *tarabaddi* settled dimensions of the fields or villages, and TAM. *mániyam* a field tax free).

A term used in the *jaghire* to designate lands exempted from the payment of the government dues at the original measurement of the lands. See MAUNIAM.

TURREFDAR,

(P. طرفدار *taraf-dár*, from A. طرف *taraf* a side or quarter, and P. دار *dár* keeper).

One who has charge of a portion of a *pergunnah* called a *taraf*. See TERF.

TYACUT,

In the *Dindigul* province, land. [47]

TYAGEE,

(S. त्यागी *tyágí*).

One who has forsaken all worldly objects to lead a religious life. One of a privileged cast.

TYARGAR,

Privileged cast in the Ceded Districts.

TYCUT,

A description of *jaghire* grant to an individual for maintaining a military force, and on particular services in the Northern *Circars*.

TYNAUT,

(A. تعينات *taʿínát*, plur. of A. تعين *taʿín*).

Appointments. Troops appointed or stationed on particular service.

U.

UL,

See OOL.

ULCOODY,

See OOL COODY.

UL PARACOODY,

See OOL PARACOODY and PARACOODY.

V.

VACKEEL,

(A. وكيل *wakíl* or *vakíl*).

One endued with authority to act for another. Ambassador, agent sent on a special commission, or residing at court. Native law pleader under the judicial system of the Company.

VANPYAR or VANYPAR,

Lands yielding garden produce in *Tinnevelly*, cultivated in back yards or select spots; consisting of plantains, sugar cane, tobacco, chilies, &c. *Toticaul* or *totycaul*, is another name for this kind of produce.

VEDS or VEDAS,

(s. plur. वेदाः *védáh*, s. sing. वेदः *védah*).

Science, knowledge. The sacred scriptures of the *Hindus*.

VEKKHUS,

In the Northern *Circars*, the net statement of the rents actually to be paid into the public treasury.

VEESPADDI,

(TAM. *vísapadi*, from TAM. *visam* a sixteenth part).

Villages so called from the land and rent being divided into sixteenth shares, the sharers of which settle among themselves, the exact proportion of the whole rent that each is to pay.

VELLA VERSY RYOTS,

Resident or sojourning cultivators or *Ryots* of a village, such as PARACUDDIES and PYACARRIES.

VERMA,

(s. probably a corruption of s. वर्म्म *varmma* armour).

A *Telingu* is to be described or adopted into the families sprung from the ancient princes of *Worungal* being similar to the *Nairs* of *Malabar*, and *Naigs* of Canara. Of this tribe are many of the *Zamindars* in the Northern *Circars*.

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VELMA DHORAS,

(s. pl. वर्म्म धराः *varmma-dharáh*).

Who wear armour. A body of military men formerly introduced into the Northern *Circars* to support the government.

W.

WAKENEGAR,

(P. واقعه نگار *wákiɛah-nigár*).

News-writer, intelligencer. Remembrance of transactions in the *Dewannee* department.

WARAKUM,

The name of a certain village charge in the peninsula.

WARRA TONDOO,

Term by which the *Meerassadars* are designated in the *Carnatic*.

WARUM,

(TAM. *wáram*).

Share. Share of the produce, or the rate by which the division of it is made between the cultivator and government.

WARUM PATAM,

(TAM. *wáram-pátam*).

A simple lease in *Malabar*, the same as PATAM, q. v. See also WARUM.

WASIL,

(A. واصل *wásil*).

What is received. Head of revenue under the *assil tumar jamma* derived from the annexation of territory, discovery of concealed sources of rent from the lands, and resumption of *jaghires* and undue alienations. [48]

WASIL BAKY,

(A. واصل باقي *wásil-bákí*).

Receipt and balance. An account stating the amount received and outstanding. See JUMMA WAUSIL BAKY.

WAZEAT,

(A. وضيعة *waziɛat*).

Abatement. Deductions which were allowed in the accounts of the *Zemindars*, &c. from the collections under the general heads of MOKHARIJE and MUSCORAT, q. v.

WOJOOHAUT,

(A. وجوهات *wajúhat*, plur. of A. وجهه *wajhah*).

Wages, salaries, allowances. Extra collections for the maintenance of *Zemindars*.

WOJUHAUT KHASNOVEESY,

(P. وجوهات خاصنويسي *wajúhát-i-khas-navísí*).

Fees or dues to the government writers, originally exacted on the renewal of a *sunnud*. See WOJOOHAUT.

WOOLIAH,

Grants of land.

WOOLIUM MAUNIAM,

Personal service rent free lands. See MAUNIAM.

WOORIAR,

A certain tribe of *Hindus*.

WURTUCK,

Manufacturer who carries on his trade at home.

Y.

YAFT KEDMAT,

(P. يافت خدمت *yáft-i-khidmat*).

Attainment of office or employment. Fees on the grant of a *Zemindarry* or other office.

YAWANNAH,

(Perhaps s. यवन *yavana* a *Muhammadan*, or foreigner).

The name of a certain fee in *Tinnevelly*. See Appendix, p. 966.

YEKAB'HOGUM,

(s. ऐकभोगं *aika-bhógam*, from s. एक *eka* one, and s. भोगं s. *bhógam* enjoyment).

Applied to villages, means those in which one individual holds the entire undivided lands as his sole property.

YERWADDY,

Yerwaddy ryots are those who cultivate or occupy land in a neighbouring village in which they do not reside. The same as *pya-carries* and *paracoodies*.

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YETMANNEE,

(Probably for A. اهتمامي *ihtimami*, from A. اهتمام *ihtimam* diligence, care).

Land under the care or superintendence of a *Zemindar*. See EATIMAM.

Z.

ZATEE,

(P. ذاتي *zátí*).

Natural, personal. A *jaghire* is so distinguished when granted for the private use of the grantee, or for life only.

ZEBT,

(A. ضبط *zabt*).

Restraint, confiscation, sequestration.

ZEBTY,

(P. ضبطي *zabtí*, from A. *zabt*).

Relating to restraint or confiscation; what has been confiscated. See ZEBT. Lands resumed by *Jaffier Khan* which had been appropriated in *Jaghire*.

ZEMEEN CHACKERAN,

(P. زمين چاكران *zamin-i-chakaran*).

Land of servants. Lands allotted for the maintenance of public servants of all denominations, from the *Zemindar* down to those of the village establishments. See CHACKERAN.

ZEMINDAR,

(P. زمين دار *zámin-dár* from P. زمين *zamín* earth, land, and P. دار *dár* holder, keeper; one who has charge of the thing expressed in the preceding noun, the last word, in composition, serving to form personal nouns of office or employment; as in numerous examples to be found in this Glossary).

Land-holder, land-keeper. An officer who, under the *Muhammadan* government, was charged with the superintendence of the lands of a district, financially considered, the protection of the cultivators, and the realization of the government's share of its produce, either in money or kind; out of which he was allowed a commission, amounting to about ten per cent., and, occasionally, a special grant of the government's share of the produce of the land of a certain number of villages for his subsistence, called NAUNCAR, q. v. The appointment was occasionally renewed; and as it was generally continued in the same person, so long as he conducted himself to the satisfaction of the ruling power, and even continued to his heirs; so, [49] in process of time, and through the decay of that power, and the confusion which ensued, hereditary right (at best prescriptive) was claimed and tacitly acknowledged; till, at length, the *Zemindars* of *Bengal* in particular, from being the mere superintendents of the land, have been declared the hereditary proprietors of the soil, and the before fluctuating dues of government have, under a permanent settlement, been unalterably fixed in perpetuity. See EATIMAM and EATIMAMDAR.

ZEMINDARAN,

(P. زمينداران *zamíndárán*, pl. of P. زميندار *zamindar*).

Zemindars. An article in the rent roll called *tumar jumma*, consisting of fiefs in the nature of conditional *jaghires* conferred on a few frontier ZEMINDARS.

ZEMINDARRY,

(P. زمينداري *zamíndárí*).

The office or jurisdiction of a ZEMINDAR, q. v.

ZER MATHOTE,

(From P. زير *zér* under, and A. متهوت *mathót* contribution).

Under the head *mathote*. An item of *soubahdarry abwab*, or cesses, established by *Sujah Khan*, consisting of four articles: 1st. *Nuzzer poonah*, or presents exacted from *Zemindars* by officers of the exchequer at the festival of the annual settlement, properly called *punyáha*, or holy day, resumed by government. 2d. *Bhay Khelaut*, or price of robes bestowed at the same time on considerable *Zemindars*, as tokens of investiture. 3d. *Pushta bundy*, keeping up the river banks in particular places. 4th. *Russoom nezarut*, or commission of 10 *annas* per *mil.* exacted by the *nazir jemmadar*, or head *peon*, on the treasure brought from the *mofussil* or interior. It formerly existed, but was rendered permanent by *Sujah Khan*. See *Mathote*.

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ZILLAH,

(A. ضلع *zilac*).

Side, part, district, division. A local division of a country, having reference to personal jurisdiction.

ZOOR TULLUB,

(P. زور طلب *zor-talab*, from P. زور *zor* force, and A. طلب *talab* demand, requisition).

A compulsory exaction.

ZUNGEER ZAMIN,

(P. زنجیر ضامن *zanjir-zámin*).

Chain security. Several persons linked in security for each other.

ZYMN,

(A. ضمن *zimn*).

The interior of any thing, what is included or contained, contents. The inventory, schedule, or described particulars accompanying a *sunnud* or grant of land.

ZYR MATHOTE,

See ZER MATHOTE. [50]

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